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ABSTRACT

Curriculum objectives for health care financial management, a bibliography and examples of financial management curricula are presented. The outline of curriculum objectives identifies a core of knowledge and skills in financial management that health administration students might obtain in their academic training. The outline's content is divided into six areas: financial accounting, cost/management accounting, rate setting, working capital management, long-term financial planning, and obtaining and servicing capital. The bibliography consists of over 1,000 citations primarily for the period of 1976 through the fall 1982 and is presented in two formats: by relevant section of the objectives outline, and alphabetically by author. As a further aid to faculty, an appendix is provided that includes descriptions of financial management components of six illustrative health administration programs. Each of the descriptions contains the following information: the relationship of the financial management curriculum to each program's overall course and content sequence; prerequisties in the financial management area; and a brief description of health care financial management courses. Relevant course outlines for health care financial management courses are also included. (SW)

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The Association of University
Programs in Health Administration

ED238305

HEALTH CARE FINANCIAL MANAGEMENT: CURRICULUM OBJECTIVES AND BIBLIOGRAPHY

Edited by

William N. Zelman, Ph.D., C.P.A.
Robert A. Vraciu, Ph.D.
Charles N. Kahn III, M.P.H.

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AUPHA TASK FORCE ON FINANCIAL MANAGEMENT EDUCATION

1980-1983 MEMBERSHIP

William N. Zelman, Ph.D., C.P.A.
University of North Carolina
Chapel Hill (Chairman)

James B. Bower, Ph.D.
University of Wisconsin -
Madison

R. Neal Gilbert, M.H.A., C.P.A.
Mary's Help Hospital

Henry Leavitt, M.B.A.
Health Sector Management, Inc.

Michael W. Maher
Health Care Financing
Administration

Michael C. Palmer, M.H.A., J.D.
Healthcare Financial Management
Association

Dennis E. Sal, M.B.A.
Henry Ford Hospital

Lee F. Seidel, Ph.D.
University of
New Hampshire

J. B. Silvers, Ph.D.
Case Western Reserve
University

James D. Suver, D.B.A., C.M.A.
University of North
Carolina - Chapel Hill

Robert A. Vraciu, Ph.D.
Hospital Corporation of
America

G. Rodney Wolford, C.P.A.
Forbes Health System

Charles N. Kahn III, M.P.H.
AUPHA

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Edited by

William N. Zelman, Ph.D., C.P.A
University of North Carolina,

Robert A. Vraciu, Ph.D.
Hospital Corporation of America,

and

Charles N. Kahn III, M.P.H.
Association of University Programs
in Health Administration

Association of University Programs in Health Administration
1911 North Fort Myer Drive
Suite 503
Arlington, VA 22209

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in Health Administration
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PREFACE

The curriculum objectives and revised health care financial management bibliography included in this book were developed by the Association of University Programs in Health Administration (AUPHA) Task Force on Financial Management Education under the auspices of a generous grant by the W. K. Kellogg Foundation to AUPHA.

The materials contained here were primarily the work of the Task Force's Curriculum Committee. This Committee was chaired by Robert A. Vraciu, Ph.D., and included the following members: Michael C. Palmer, M.H.A., J.D., Lee F. Seidel, Ph.D., James D. Suver, D.B.A., C.M.A., G. Rodney Wolford, C.P.A., and William N. Zelman, Ph.D., C.P.A. Staff support was provided by Charles N. Kahn III, M.P.H., the Director of AUPHA's Office of Financial Management Education, and Laura Dummit, a graduate assistant at the University of North Carolina.

A number of financial management faculty and specialists in the field critiqued the objectives and provided additional references for the bibliography. This group included: Mark A. Covaleski, Ph.D., Bruce R. Neumann, Ph.D., Douglas Conrad, Ph.D., Walter J. Unger, M.B.A., Edward L. Walls, Jr., D.B.A., Robert S. Woodward, Ph.D., and David Dittman, Ph.D. The Task Force wishes to express its thanks to these individuals for their assistance.

Further valuable feedback on the objectives was provided at a 1982 AUPHA Annual Meeting Concurrent Session entitled, "Curriculum Objectives in Health Care Financial Management." Over 30 faculty participated in this session chaired by Dr. Zelman. Panelists for the session were Professors Seidel, Silvers, and Suver.

Finally, we would like to point out that whenever a committee assumes the task of drafting a document as comprehensive as this one, numerous compromises must be made between representatives of various disciplines and backgrounds. With this proviso, the Task Force takes full responsibility for this publication. We offer it not as a prescriptive structure for the field of health care financial management, but as a guide for curricular

development in the various university settings in which health care financial management is taught.

William N. Zelman

Robert A. Vraciu

Charles N. Kahn III

INTRODUCTION

Background

Since 1969, with the creation of the AUPHA's first task force on financial management education, financial management has become an integral part of the health administration curriculum. Financial management has become not only topical, but also fundamental to the professional survival of those being trained in health administration.

The current AUPHA Task Force on Financial Management has designed an agenda that recognizes both the new status of the field as well as its inherent problems. Unfortunately, the demand for financial management faculty has outstripped the supply. In response, the Task Force has focused a major portion of its efforts on developing materials that will be helpful to faculty trained in related disciplines, such as finance, accounting, and economics, who wish to make a transition to health care financial management.

Another factor affecting the activities of the Task Force has been the broadening of the health care delivery settings where trained health administrators work. In 1969, most graduates from AUPHA member programs went into hospital administration. This trend is no longer the case, with a greater number of graduates accepting positions in a myriad of health care delivery and consultative settings. The Task Force recognizes this change and understands that it requires a new orientation in course design as well as additional illustrations and perspectives that may be addressed in health administrative programs.

The Task Force has developed a number of teaching aides and materials to meet these changing needs of the field. One is this book, which includes a set of model curriculum objectives for health care financial management and an updated version of the health care financial management bibliography last published in 1978. The other products are: 1) a book of financial management case studies accompanied by an instructor's manual that will be available in the Fall of 1983; and 2) a book of readings based on the papers and commentary from the Task Force's faculty institute (March 1982), "Health Care Financial Management in the 80's - Time of Transition." The Task Force will also

conduct a faculty institute in June 1983 focusing on nonlecture teaching methods for health care financial management.

Curriculum Objectives

The purpose of the first portion of this book, the outline of curriculum objectives, is to identify a core of knowledge and skills in financial management which health administration students might obtain in their academic training. The outline's content is divided into six areas:

- Financial Accounting
- Cost/Management Accounting
- Rate Setting
- Working Capital Management
- Long-Term Financial Planning
- Obtaining and Servicing Capital

The organization of this outline is based on the best judgment of the Task Force after the consideration of a wide variety of possible approaches. It was developed over a two year period with contributors including faculty representatives of the health care financial management, accounting, and finance disciplines and practicing administrators and financial officers. The Task Force emphasizes that the model curriculum suggested here should not be construed as the single appropriate organization of the field. It should instead serve as a foundation for the faculty to modify in light of the resources and constraints of their particular environment.

This qualification is particularly important because of the wide variety of programs where health care financial management is taught. These settings range from Schools of Public Health to Schools of Allied Health to parts of curricula in Business and Public Administration Schools. Therefore, barring the development of more specific accrediting criteria for health care financial management, each faculty person must decide which areas to emphasize and at what level to teach the various knowledge and skills suggested.

How to adapt the objectives. The objectives are classified into two general learning-related categories: knowledge and skills. The requisite knowledge comprising each topic is introduced by the phrase "The student should be familiar with . . . ." The skills are introduced with the phrase "The student should be able to apply . . . ." Various health administration programs are likely to require different levels of proficiency for particular objectives. A faculty member can, therefore, adapt these objectives to the specific level of knowledge relevant to their course by using the most appropriate of the following or similar terms: define, distinguish, identify, recall, recognize, illustrate, and explain. For example, a faculty member may choose to change the first cost behavior knowledge objective from its current form: "The student shall be familiar with fixed and variable costs" to "The student shall be able to define fixed and variable costs."

Similarly, various levels can be designated for skills. These levels of proficiency include such levels of skills as to: calculate, analyze, compute, classify, and perform. For instance, the skills-related objective under the cost behavior section of Cost/Managerial Accounting may be restated from its current form: "The student shall be able to apply the cost behavior estimation techniques" to "Given a series of data, the student shall be able to calculate fixed and variable costs using regression analysis."

Health Care Financial Management Bibliography

Essential to curriculum development is the ready availability of a useful literature. The field of health care financial management has experienced a proliferation of readings over the last few years. This growing literature is being produced both by practitioners and academicians who have demonstrated an increasing interest in issues affecting the financial management of the health care system generally, and health care delivery organizations in particular.

AUPHA first published a bibliography for health care financial management in 1972. This edition was revised in 1974, 1975, and 1978. The 1978 edition noted that the earlier works focused primarily on the field's hospital sector. An attempt was made in the 1978 edition to rectify this shortcoming, but the compilers found there to be a shortage of

of relevant nonhospital references. An even more concentrated effort was made in the current edition to include literature representative of a wide variety of health care delivery settings.

This edition of the bibliography is greatly expanded over the previous editions and incorporates over 1000 citations. The references came primarily from the period of 1976 through the fall of 1982. An effort has been made to provide certain earlier citations that are considered noteworthy by the Task Force.

The bibliography is presented here in two formats:

- o by relevant section of the objectives outline;
- o alphabetically by author.

Examples of Financial Management Curricula

As a further aide to faculty, an appendix is provided that includes descriptions of the financial management component of six illustrative health administration programs. The Task Force made an effort in collecting this information to include descriptions from both a variety of university settings and from faculty whose original training ranges from finance to accounting. These descriptions are therefore provided as a cross section of current programs and should not be construed to indicate the endorsement of the Task Force.

Each of the six descriptions contains the following information:

- o the relationship of the financial management curriculum to each program's overall course and content sequence;
- o prerequisites in the financial management area required of students;
- o a brief description of health care financial management courses.

Relevant course outlines for health care financial management courses have also been included.

Section I

Curriculum Objectives for Health Care Financial Management

FINANCIAL ACCOUNTING

I. GENERAL OBJECTIVES

A. Understand financial accounting techniques and their application to health care organizations.

B. Use financial accounting techniques and information to record changes in the financial position and the results of operations in health care organizations.

II. LEARNING OBJECTIVES

A. Principles and practices of accounting

1. The student shall be familiar with the following as related to health care organizations:

a. differences between financial accounting and managerial accounting
b. generally accepted accounting principles (business entity concept, growing concern, consistency, etc.)
c. accounting cycle
d. chart of accounts
e. recording transactions (bookkeeping procedures)

2. (there are no recommended applications for this topic)

B. The recording and reporting of financial transactions

1. The student shall be familiar with the following as related to health care organizations:

a. major accounting bases, including their advantages, disadvantages, and uses

(1) cash
(2) modified accrual
(3) accrual

b. balance sheet

(1) assets, current and long-term
(2) liabilities, current and long-term
(3) capital, owner's equity, stockholder's equity

c. income statement

(1) revenues
(2) expenses

d. statement of changes in fund balance
e. statement of changes in financial position
f. interrelationships of the four above statements

2. The student shall be able to do the following in relation to health care organizations:

a. record transactions using either the t-format or columnar format
b. summarize transactions on the following traditional financial statements:

(1) balance sheet
(2) income statement
(3) statement of changes in financial position

C. Special accounting problems in health care organizations

1. The student shall be familiar with the following as related to health care organizations:

a. accounts receivable

(1) timing (cash vs. accrual accounting)
(2) allowance for uncollectable accounts
(3) writing off accounts

b. inventories

(1) methods of inventory valuation, their advantages and disadvantages
(2) advantages and disadvantages of the periodic and perpetual inventory accounting systems

c. fixed assets

(1) major problems in recording, valuation, and disposition
(2) rationale for depreciation
(3) methods of depreciation, their advantages, and disadvantages (straight line, sum-of-years' digits)

d. revenues

(1) classification (sources)
(2) timing (cash vs. accrual accounting)
(3) deductions from revenue
(4) relation to accounts receivable

e. expenses

(1) classification (sources)
(2) timing (cash vs. accrual accounting)

2. The student shall be able to apply the following in relation to health care organizations:

a. estimate of uncollectable accounts receivable
b. value of inventory

(1) specific identification
(2) average costing
(3) FIFO (first-in, first out)
(4) LIFO (last-in, first-out)

c. depreciation

(1) straight line
(2) sum-of-years'-digits
(3) declining-balance
(4) units of production

D. Special accounting problems related to the form of organizational entity

1. The student shall be familiar with the following as they relate to health care organizations:

a. partnerships

(1) special characteristics
(2) nature of corporate capital
(3) characteristics of stock
(4) federal income tax considerations

2. (there are no recommended applications for this topic)

E. Internal control and auditing

1. The student shall be familiar with the following as related to health care organizations:

a. difference between administrative control and accounting control
b. purposes of internal accounting controls
c. principles of internal control (i.e., reliable personnel, clear responsibilities, separation of duties, proper authorization, etc.)
d. internal control mechanisms for the following:

(1) cash
(2) investments
(3) receivables
(4) inventories
(5) plant assets
(6) liabilities
(7) revenues and expenses

2. (there are no recommended applications for this topic)

F. Analysis of financial statements

1. The student shall be familiar with the following as they relate to the analysis of financial statements in health care organizations:

a. inflation and income measurement
b. comparability and consistency in financial statements
c. basic analytic procedures

2. The student shall be able to apply the following analytic procedures and interpret their results in relation to the following financial statement of health care organizations:

a. horizontal analysis
b. vertical analysis
c. ratio analysis

G. Accounting for nonprofit organizations

1. The student shall be familiar with the following as related to health care organizations:

a. nature of fund accounting
b. reasons for fund accounting
c. AHA Chart of Accounts
d. uniform accounting and reporting
e. types of funds

(1) unrestricted
(2) restricted (specific purpose, plant replacement and expansion, endowment)

f. differences between the financial statements for nonprofit and investor-owned organizations

2. The student shall be able to summarize the following transactions on the appropriate financial statements:

a. interfund transactions
b. interfund borrowing
c. intrafund transactions

COST/MANAGERIAL ACCOUNTING

I. GENERAL OBJECTIVES

A. Understand basic cost/managerial accounting concepts and their application to health care organizations.

B. Apply managerial accounting techniques in planning and control of operations to health care organizations.

II. LEARNING OBJECTIVES

A. Overview

1. The student shall be familiar with:

a. major purposes of an accounting system
b. major differences between financial and cost/managerial accounting
c. major applications of managerial and cost accounting to health care organizations

2. (there are no recommended applications for this topic)

B. Cost behavior

1. The student shall be familiar with the following as related to health care settings:

a. fixed and variable costs
b. direct and indirect costs
c. sunk and opportunity costs
d. committed and discretionary costs (fixed and variable)
e. cost behavior estimation techniques

(1) inspection models
(2) linear regression models

f. cost/volume/profit analysis

(1) relationships among profit, volume, and fixed and variable costs
(2) effects of patient case payer service and staff mix

g. relationships of the above to

(1) budgeting and reimbursement
(2) cost finding
(3) rate setting

2. The student shall be able to apply the following to health care related problems:

a. cost behavior estimation techniques

(1) inspection models
(2) linear regression models

b. cost/volume/profit analysis
c. cost/volume/profit analysis with changes in patient case, payer, service, and/or staff mix
d. contribution margin analysis

C. Programming, budgeting, and control

1. The student shall be familiar with the following as related to health care settings:

a. purpose and uses of a budget
b. the following types of budgets

(1) master budget

a) revenue budget
b) expense budget

(2) cash budget
(3) capital budget
(4) pro forma financial statements
(5) flexible budgets

c. management information systems
d. management control techniques

(1) relationship between planning and control
(2) responsibility centers
(3) variance analysis

2. The students shall be able to do the following in relation to health care settings:

a. construct the following budgets

(1) master budget

a) revenue budget
b) expense budget

(2) cash budget
(3) capital budget
(4) pro forma financial statements
(5) flexible budgets

b. compute budget variances
c. prepare budget variance reports (analyze budget variances)
d. describe the following

(1) input/output models
(2) controllable cost reporting
(3) contribution margin reporting

e. apply and interpret ratio analysis of financial statements

D. Cost allocation

1. The student shall be familiar with the following as related to health care settings:

   a. responsibility accounting
   b. cost centers, profit centers, investment centers
   c. cost allocation

      (1) purposes
      (2) basic cost finding methods (direct, single stepdown, double distribution, simultaneous equations)
      (3) advantages and disadvantages of each method
      (4) relationship to budgeting, reimbursement, rate setting, responsibility accounting, cost reporting

2. The student shall be able to apply each of the four basic cost-finding methods to determine costs of health services.

RATE SETTING

I. GENERAL OBJECTIVES

A. Understand the basic objectives and process of rate setting in health care delivery organizations.

B. Understand the financial requirements that should be considered in establishing rates for health services.

C. Understand the relationship of the rate setting process to third party payment arrangements and various types of state rate setting programs.

D. Understand the implications of alternative payment arrangements for the mission, goals, and total financial requirements delivery of health care organizations.

II. LEARNING OBJECTIVES

A. Total financial requirements

1. The student shall be familiar with the following as related to health care organizations:

a. components of an organization's total financial requirements

(1) current operating needs related to patient care
(2) capital needs
(3) other

b. relationship between an organization's revenues, costs, and its total financial requirements
c. implications of uncollected revenues due to bad debt, charity services, and contractual allowances of third party payers for the organization's financial requirements

2. The student shall be able to do the following in relation to health care organizations:

a. define an organization's total financial requirements with the use of appropriate budgets
b. determine an organization's net income requirements
c. determine bad debt allowances

B. Payment mechanisms

1. The student shall be familiar with the following as related to health care organizations

a. major approaches third parties use to determine payments for hospitals, physicians, and other health care organizations
b. general mechanisms of cost-based reimburse- ment (see cost finding)
c. major trends toward alternative payment methods

2. (there are no recommended applications for this topic)

C. Institutional pricing

1. The student shall be familiar with the following as related to health care organizations:

   a. process for establishing institutional and departmental program goals
   b. relationship between program goals and rate setting
   c. implications of the various payment methodologies (prospective, retrospective, capitation) for pricing
   d. impact of various payment methods upon organizational behavior
   e. concepts of margin of safety and breakeven points
   f. pragmatic considerations in rate setting

2. The student shall be able to do the following in relation to health care organizations, given a simple operating expense budget:

   a. apply cost finding techniques to allocate costs to an institution's various revenue producing centers
   b. develop simple rate schedules for services in a given service department
   c. apply various rate setting methods (relative values, hourly rates, surcharge methods, diagnostic related groups)

D. Effect of Alternative Payment Mechanisms

1. The student shall be familiar with the following as related to health care organizations:

   a. influence of major purchasers of health services (government and insurance companies) on institutional goals and programs

      (1) contractual allowances
      (2) implications for self pay customers

   b. implications of reimbursement mechanisms on:

      (1) cost control
      (2) equitable financing of health services
      (3) meeting an organization's total financial requirements

   c. government policies to control and limit health care costs through regulation

2. (there are no recommended applications for this topic)

WORKING CAPITAL MANAGEMENT

I. GENERAL OBJECTIVES

A. Understand the factors that influence a health care organization's working capital requirements.

B. Understand the common objectives in managing working capital accounts and be able to assess the effectiveness of their management.

II. LEARNING OBJECTIVES

A. Cash cycle

1. The student shall be familiar with the following as related to health care organizations:

   a. how cash flow affects an organization's working capital needs
   b. how changes in cash flows may alter working capital

2. The student shall be able to do the following in relation to health care organizations:

   a. construct and interpret a simple cash budget
   b. estimate working capital requirements, including permanent capital needs and temporary needs

B. Management of key working capital accounts

1. The student shall be familiar with the following as related to health care organizations:

   a. cash and short-term investments

      (1) reasons for holding cash
      (2) costs of holding cash
      (3) strategies for minimizing cash holdings
      (4) short-term investment options

   b. accounts receivable

      (1) reasons for extending credit
      (2) costs of accounts receivable
      (3) credit and collection policies

   c. inventory management

      (1) reasons for holding inventories
      (2) costs of holding investories

2. The student shall be able to calculate the following in relation to health care organizations:

   a. necessary minimum cash balance
   b. least cost supply order quantity

c. appropriate timing of supply reorder
d. methods of monitoring and evaluating working capital management

(1) ratio analysis
(2) aging of accounts, etc.

C. Current asset financing and management

1. The student shall be familiar with the following as related to health care organizations:

a. alternative methods of currents asset financing, their advantages and disadvantages
b. information necessary to assess current asset financing decisions

2. The student shall be able to do the following in relation to health care organizations:

a. determine the least cost method of financing working capital needs

(1) trade credit
(2) short-term debt
(3) equity

b. determine the most advantageous investment opportunities for temporary excess cash balances

D. Shared services, contracting for services

1. The student shall be familiar with the following as related to health care organizations:

a. major reasons for sharing services
b. major reasons for contracting for services
c. possible consequences for these two types of arrangements
d. examples of shared services

2. (there are no recommended applications for this topic)

LONG-TERM FINANCIAL PLANNING

I. GENERAL OBJECTIVES

A. Understand key considerations in long-term financial planning.

B. Understand the advantages and disadvantages of different financial strategies.

C. Understand the process for setting long-term financial objectives.

D. Understand the role of financial planning in strategic planning.

II. LEARNING OBJECTIVES

A. Financial statement analysis

1. The student shall be familiar with the following as related to health care organizations:

a. concept of optimum long-range financial structure
b. funds model

(1) sources and uses of funds
(2) funds statement

c. financial ratio analysis and its relationship to long-term financial planning
d. industry values of debt ratios and coverage ratios

2. The student shall be able to do the following in relation to health care organizations:

a. perform and interpret ratio analysis to determine:

(1) debt capacity
(2) debt coverage
(3) minimum profit margins

b. construct a simple statement of changes in financial position

B. Valuation concepts

1. The student shall be familiar with the following as related to health care organizations:

a. sources of capital
b. capital formation and maintenance
c. cost of capital

2. The student shall be able to do the following in relation to health care organizations:

a. compute the cost of capital in investor-owned nonprofit organizations
b. determine net income requirements for various financial strategies

C. Strategic planning and long-range financial planning

1. The student shall be familiar with the following as related to health care organizations:

   a. the relationship between strategic planning and financial planning
   b. the objectives of strategic financial planning
   c. the information necessary for strategic financial planning
   d. methods of determining financial objectives

2. (there are no recommended applications for this topic)

D. Capital investment decisions

1. The student shall be familiar with the following as related to health care organizations:

   a. nature of capital investment
   b. concept of the cost of capital
   c. capital budgeting process
   d. qualitative nature of capital investment decisions
   e. quantitative nature of capital investment decisions

      (1) accounting rate of return
      (2) payback method
      (3) net present value
      (4) interest rate of return

   f. impact of cost-based reimbursement
   g. impact of prospective payment

2. The student should be able to apply the above knowledge to solving capital investment decisions related to health care providers.

OBTAINING AND SERVICING CAPITAL

I. GENERAL OBJECTIVES

A. Understand the advantages and disadvantages of major sources of long-term capital financing.

B. Understand the major variables in long-term debt structuring and management.

C. Be able to make and justify simple capital financing decisions.

II. LEARNING OBJECTIVES

A. Capital financing decisions

1. The student shall be familiar with the following as related to health care organizations:

   a. considerations in estimating working capital requirements
   b. considerations in estimating long-term capital financing requirements
   c. considerations in determining optimum capital structure
   d. basic objectives in establishing a capital funding program

2. The student shall be able to do the following in relation to health care organizations:

   a. estimate working capital requirements
   b. estimate capital financing requirements

B. Debt financing instruments

1. The student shall be familiar with the following as related to health care organizations:

   a. current and developing methods of debt financing
   b. features of debt financing methods

      (1) process for obtaining
      (2) costs
      (3) restrictions

   c. the process by which health care organizations receive their ratings from major rating organizations
   d. the advantages and disadvantages of debt financing in comparison to other financing mechanisms

2. The student shall be able to do the following in relation to health care organizations:

   a. calculate the true cost of borrowing
   b. compare debt financing options in terms of the following

      (1) cost
      (2) risk

(3) adequacy
(4) availability
(5) effect on other sources

C. Philanthropy

1. The student shall be familiar with the following as related to health care organizations:

a. cost of donations in terms of money, time, and donor restrictions
b. sources of donations
c. methods of solicitation
d. phases in a fund raising development program
e. advantages and disadvantages of philanthropy in comparison to other financing mechanisms

2. (there are no recommended applications for this topic)

D. Equity financing

1. The student shall be familiar with the following as related to health care organizations:

a. issuance of stock as a method of equity financing in investor-owned organizations

(1) types of stocks
(2) types of dividends
(3) stockholder's equity

b. government appropriations as a method of equity financing in nonprofit organizations
c. advantages and disadvantages of equity financing in comparison to other financing mechanisms
d. concept of social dividends:

(1) definition
(2) measurement
(3) corporate policy setting

2. (there are no recommended applications for this topic)

E. Refinancing

1. The student shall be familiar with the following as related to health care organizations:

a. reasons for considering refinancing
b. alternative refinancing mechanisms
c. mechanics of bond refunding

2. The student shall be able to calculate the cost savings of a refinancing decision.

F. Buy-lease decisions

1. The student shall be familiar with the following as related to health care settings:

   a. general advantages and disadvantages of leasing versus buying equipment
   b. reimbursement considerations

2. The student shall be able to do the following in relation to health care settings:

   a. perform net present value analysis to compare lease and buy options
   b. determine the effects on cash flow of lease and buy options

G. Financial feasibility studies

1. The student shall be familiar with the following as related to health care settings:

   a. reasons for conducting a financial feasibility study
   b. basic elements in a study
   c. constraints and limitations in a financial feasibility study

2. The student shall be able to critically analyze a standard feasibility study.

Section II

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Appendix I

Bibliography Journal Listing

APPENDIX I

Alphabetical Listing of Periodicals

Accounting Review

American Medical News

Anesthesia

Annual Review of Public Health

AORN Journal (Association of Operating Room Nurses)

Australian Hospital

Case Studies in Health Administration

Concern in Care of the Aging

Contemporary Administrator

Cost Containment Newsletter

Daedalus

Dimensions in Health Service

Financial Analysts Journal

Food Management

Fund Raising Management

Harvard Business Review

Health and Social Service Journal

Health Care

Health Care Financing Review

Health Care Management Review

Health Care Week

Health Law Virgil

Health Services Manager

Health Services Research

Home Health Review

Hospital Administration

Hospital and Health Services Administration

Hospital and Health Services Review

Hospital Financial Management

Hospital Forum

Hospital Materials Management Quarterly

Hospital Pharmacy

Hospital Progress

Hospital Purchasing Management

Hospital Risk Management

Trustee

Hospitals

Hospital Topics

IEEE Transactions in Systems, Man, and Cybernetics

Inquiry

Journal-National Association of Hospital Development

Journal of Ambulatory Care Management

Journal of Clinical Computing

Journal of Continuing Education in Nursing

Journal of Finance

Journal of Health, Politics, Policy and Law

Journal of Long Term Care Administration

Journal of Medicaid Management

Journal of Medical Education

Journal of Medical Systems

Journal of Mental Health Administration

Journal of Nursing Administration

Journal of Patient Account Management

Journal of the American Health Care Association

Journal of the American Medical Record Association

Journal of the American Speech and Hearing Association

Long Range Planning

Long Term Care and Health Services Administration Quarterly

Management Accounting

Management Focus

Medical Care

Medical Group Management

Medical Economics

Medical Products Salesman

Michigan Hospitals

Milbank Memorial Fund Quarterly

Modern Health Care

National Hospital Health Care

National League of Nursing (NLN) Publications

National Underwriter: Life and Health Insurance Business

Nursing Administration Quarterly

Nursing Homes

Nursing Times

Osteopathic Hospitals

Pathologist

Patient Accounts

Perspectives Medicaid Medicare Management

Physiotherapy Canada

Practice Digest

Promoting Health

Purchasing Administration

Quarterly Review of Economics and Business

Respiratory Therapy

Review (Federation of American Hospitals)

Same-Day Surgery

Social Work in Health Care

Southern Hospitals

Specifying Engineer

Supervisor Nurse

Surgical Business

Texas Hospital

Times

Today's Nursing Home

Topics in Health Care Financing

Trustee

Urban Health

Volunteer Leader

Appendix II

Example Descriptions of Health Care Financial Management Curricula and Sample Course Outlines

Health Care Management Program
Boston University

Setting: Graduate School of Management.

Degree: MBA with a concentration in health care management, approximately 170 students.

Alternative Tracks:
There are no separate tracks, but electives are available in various areas of health care management.

Financial Management Curriculum:
All Boston University MBA students are required to take a course in accounting and one in finance. In addition, there are two health care financial electives, one in accounting and one in finance. Other accounting and finance electives are also available.

Financial Management Prerequisites:
There are no prerequisites for the core accounting course. This course, along with statistics, is a prerequisite for the core finance course. All electives require completion of the first half of the MBA program.

Currently Offered Financial Management Courses:
Financial and Managerial Accounting

Financial Management

Accounting and Control in Nonprofit Organizations

Financial Management Under Cost-Based Reimbursement

Other Electives

Introductory Level Accounting and Financial Management Courses:
"Financial and Managerial Accounting" provides an introduction to financial statements, generally accepted accounting principles, transaction analysis cost accounting and control, break-even analysis, costs for decision-making, and responsibility accounting.
One section of this course is offered for health care and public management students. The financial management course covers financial statement analysis, working capital management, present value analysis, capital budgeting, cost of capital, and financing techniques.

Financial Management Requirements:
Eight credit hours are required in accounting and financial management out of a 64-hour program.

Financial Management Course Loads:
Besides the two required financial management courses, more than half of the health care students take at least one health care finance elective, and roughly one-third take both. Perhaps 10 to 15 percent take at least one managerial finance elective.

BOSTON UNIVERSITY SCHOOL OF MANAGEMENT

HA 895: ACCOUNTING AND CONTROL IN NONPROFIT ORGANIZATIONS

SPRING, 1981

Professor Don Simons
Office: 212 Bay State Road, Room 405
Phone: 353-2661

Required materials:

1. Gross and Jablonsky, Principles of Accounting and Financial Reporting for Nonprofit Organizations, Ronald Press, 1979.

2. Anthony and Herzlinger, Management Control in Nonprofit Organizations, Irwin, 1980.

3. Case Packet (CP in syllabus), available from SMG Copy Center.

4. Handout (HO in syllabus) articles and exercises.

Course Objective:

This course has a divided focus. The first part of the course, six sessions, addresses concepts, terminology, and management policy implications of financial accounting and reporting to parties external to health care and other nonprofit organizations. These sessions are designed to reinforce and expand upon relevant financial accounting concepts and principles from the corporate sector perspective in the introductory MBA accounting course, such as fund accounting, restricted funds and funded depreciation, unique to nonprofit organizations.

The remainder of the course explores a variety of topics, some of which were introduced at a more elementary level in the introductory accounting course, related to cost accounting and management control. Cost accounting and allocation, reimbursement, planning and budgeting are among the topics which are explored, all with a health care/nonprofit perspective.

SCHEDULE OF CLASSES AND ASSIGNMENTS

Date		
Jan. 19	Introduction to Financial Reporting in Nonprofit Organizations	1. Read Gross, Ch. 1-5, for review 2. Read Gross, Ch. 6 3. Case 4-1 (in Anthony), San Bernadino YWCA
Jan. 26	Fund Accounting	1. Read Anthony, Ch. 4 2. Read Gross, Ch. 7, 8 3. Gross, Case Study 1, p. 113-114.
	Analysis of Funds Flow	* 1. River Area Home Health Service (HO)
Feb. 2	Long-Lived Assets	1. Read Gross, Ch. 9, 10 2. Newcomer to the School Committee (CP)
	Fund Accounting in Voluntary Health and Welfare Organizations	1. Read Note on Voluntary Health and Welfare Organizations (CP) 2. Childrens Center, 1975 and 1976 (CP)
Feb. 9	Financial Statement Analysis	1. Anthony, Ch. 5 (p. 185-199) 2. Case 2-2, New Hampshire-Vermont Hospitalization Service 3. 1977 Annual Report of KCET (HO)
	Investments	1. Read Gross, Ch. 11, 12
Feb. 16	NO CLASS	
Feb. 23	Financial Reporting in Hospitals	1. Read Gross, Ch. 15 2. Read Note on Accounting for Hospitals (CP) * 3. St. Luke's Hospital (HO) 4. Annual Report of the Salem Hospital
Mar. 2	Accounting for Governmental Units	1. Read Anthony, Ch. 10 (p. 430-436 and 452-455) 2. Read Price Waterhouse pamphlet, "Understanding Local Governments" (HO) 3. Read Anthony, "Making Sense of Nonbusiness Accounting", Harvard Business Review (CP)

* To be handed in for grading

(Mar. 2 (cont'd))		4. Read Herrlinger and Sherman, "Advantages of Fund Accounting in Nonprofits", Harvard Business Review (CP) 5. Exercise in Government Accounting (HO)
Mar. 9	NO CLASS	
Mar. 16	Techniques of Full Cost Accounting	1. Read Anthony, Ch. 3,5 2. Read Anthony and Reece, Ch. 15 (or Horngreen, Ch. 3, 14) 3. Cost Accounting Exercise (HO) 4. Case 5-4, Pleasantville Home Health Agency
Mar. 20	Costing and Overhead Analysis	1. Read "Great Foucault Pendulum Caper (HO)" 2. Read Macleod, "Program Budgeting Works in Non-profit Organizations " (HO) 3. Case 5-2, WSFH 4. Rosemont Hill Health Center (HO)
Mar. 23	Standard Costing and Variance analysis	1. Read Ch. 11, Anthony 2. Read Ch. 16, 17, 23, Anthony and Reece (on Horngren, Ch.7) 3. Argon County Hospital (HO) 4. Nasua Clinic (HO)
Mar. 30	Costing and Measurement of Output	1. Read Anthony, Ch. 6 2. Read "Great Foucault Pendulum Caper" (HO) 3. Brookside Park Family Life Center (HO) 4. Case 6-1, U.S. Naval Supply Center
Apr. 6	Management Control Systems: Programing and Budgeting	1. Read Anthony, Ch. 7,8 2. Read Barrett and Fraser, "Conflicting Roles in Budgeting for Operations" (HO) 3. Read Case 3-3, OEO (A) 4. Case 8-1, Davis Graduate School
Apr. 13	Management Control Systems: Programming and Budgeting	1. Read Anthony, Ch. 10, 11 2. Case 3-1, Somerstown Public Schools 3. Lomita Hospita (HO)
Apr. 20	NO CLASS	
Apr. 27	Performance Evaluation	1. Read Anthony, Ch. 12 2. Case 11-1, Hashell Hill Health Center

May 4	Reimbursement and Management Accounting	1. Read Anthony, Ch. 9 2. Read Rate Setting Commission Papers (HO)
May 11	Management Information Systems FINAL EXAM CASE ANALYSIS	1. Read Anthony, Ch. 13 2. Read Herzlinger, "Why Data Systems in Nonprofit Organizations Fail"

HA 896 Financial Management Under Cost-Based Reimbursement
Spring 1982

Class meets Mondays 5:30-8:30 p.m.

Instructor: Zvi Bodie

Office: 704 Commonwealth Ave., Room 206A
Telephone: 353-4160

Objectives of Course:

The course is designed primarily as a finance elective for MBA students in the Health Care Program, but should also be of interest to Public Management students and others concerned with financial management in organizations whose revenues derive in some degree from cost-based reimbursement. Such organizations, whether not-for-profit or for-profit in nature, face an operating environment and a set of incentives which differ in important ways from the ones discussed in standard finance courses. We will attempt to describe and analyze these differences, and show how the financial manager might best deal with them.

Prerequisite:

FI 721 or an equivalent introductory course in finance.

Required Materials:

1. Richard Furst, Financial Management for Health Care Institutions, Allyn & Bacon, 1981; available at BU Bookstore.

2. Packet of Supplementary Materials (SM); available at the SMG Copy Center.

Examinations and Grades:

Your grade in the course will be based upon one examination, class participation and a term project. The term project will be done in groups. The weighting scheme for your grade will be:

Examination	50%
Homework & Class Participation	20%
Term Project	30%

Zvi Bodie

HA 896 — Financial Management Under Cost-Based Reimbursement — Spring 1982

Session	Date	Topic	Readings	Assignment Due
1	Jan. 18	Cost-Volume-Profit Relationships Under Cost-Based Reimbursement	1. Silvers, "Identity Crisis: Financial Management in Health" (SM# 1) 2. Furst, Chaps. 1 & 2 3. Valiante, "Policy Issues in H.C. Capital Management" (SM# 2)	
2	Jan. 25	Pricing & Output Decisions	1. Cleverley, "Cost/Volume/Profit Analysis in the Hospital Industry" (SM# 3) 2. Furst, Chap. 5 3. Long & Silvers, "Cost-Based Reimbursement Is Federal Taxation of Tax-Exempt Providers" (SM# 4)	Problem Set # 1 (SM# 5)
3	Feb. 1	The Reimbursement System in Massachusetts and How It Affects Hospital Financial Managers	1. State Government Efforts to Contain Hospital Costs in Massachusetts (SM# 6) 2. Medicaid Reimbursement (SM# 7) 3. Chapter 409 (SM# 8) 4. "The Catch 22's of Health Care Cost Containment" (SM# 9)	
4	Feb. 8	Capital Budgeting & Discounted Cash Flow Analysis	1. Furst, Chaps. 7 & 8 2. Cleverley, "Is Hospital Capital Being Eroded Under Cost Reimbursement?" (SM# 11)	Problem Set # 2 (SM # 10)
	Feb. 15	Holiday-Washington's Birthday		

HA 896, syllabus

Session	Date	Topic	Readings	Assignment Due
5	Feb. 22	Cost of Capital in the Health Care Sector and Fair Rate of Return Regulation	1. Furst, Chaps. 9 & 10 (to page 179) 2. Cleverlev, "Accounting Return on Equity in the Nonprofit Hospital" (SM# 12) 3. Stangle & Bauer, "Information Problems Experienced in Regulated Public Utilities and Parallels in Hospital Rate Setting" (SM# 13)	
6	Mar. 1	Project Analysis: Determination of Need & Financial Feasibility	1. Griffith, "Measuring Service Areas," (SM# 14) 2. Furst, Chap. 10 (pp. 179-190)	1. Problem Set # 3 (SM# 15) Exercise on Determination of Need 2. University Hospital Case (SM# 16)
	Mar. 8	Spring Recess		
7	Mar. 15	Working Capital & Investment Management	1. Furst, Chap. 6	
8	Mar. 22	Financial Management of Health Maintenance Organizations	1. Zelten, "Alternative HMO Models," (SM# 17) 2. Vraciu and Starkweather, "Kaiser's Financial Strategies and Some Cues for Other HMO's" (SM# 18)	ABC HMO Case (SM# 19)
9	Mar. 29	Examination	1. Review previous examinations (SM # 20)	
10	Apr. 5	Term Project Workshop & Group Consultations		

HA 896, syllabus

Session	Date	Topic	Readings	Assignment Due
11	Apr. 12	Case Mix Reimbursement	1. Bentley & Butler, "Case Mix Reimbursement: Measures, Applications, Experiments" (SM# 21)	
12	Apr. 16 (Fri.)	Panel Discussion: Future of the Health Care Reimbursement System and Rate Regulation	1. Furst, Chaps. 11 & 12	
	Apr. 19	Holiday--Patriots' Day		
13	Apr. 26	Project Presentations		
14	May 3	Project Presentations		

Graduate Program in Health Administration
University of Colorado at Denver

Setting: Graduate School of Business Administration.

Degree: MHSA with two years on-campus didactic and one year residency; approximately 55 students.

Alternative Tracks:
Students all complete the same core curriculum and may choose a minor area (nine semester hours) from an approved list.

Financial Management Curriculum:
Twelve semester hours (four courses) of the core curriculum are devoted to financial management and managerial accounting. Students may also take a minor area in finance which would add further courses from the business curriculum of the Graduate School of Business Administration.

Financial Management Prerequisites:
Students entering the Graduate School of Business must satisfy 25 hours of "fundamental" courses either through a qualifying examination, or taking the course or its equivalent. The list of fundamental courses includes financial and managerial accounting, macro- and microeconomics, and mathematics (algebra and calculus).

Currently Offered Financial Management Courses:
Fundamentals of Accounting*

Fundamentals of Finance*

Problems and Policies in Financial Management I

Management Accounting for Health Care Organizations

* Required but no graduate credit given.

Introductory Level Accounting and Financial Management Courses:
The emphasis in "Fundamentals of Accounting" is on accounting principles assuming the student lacks a background in this area. The emphasis in the "Fundamentals of Finance" is on the basics of corporate finance and assumes the student has had only the initial accounting course.

Financial Management Requirement:
Of the 60 semester hours included in the MSHA program, there is a 12-hour accounting/finance requirement.

Financial Management Course Loads:

All students take at least 12 semester hours in financial management with those taking it as a minor area in finance completing 21 semester hours.

August 1982

Attachment B

GRADUATE PROGRAM IN HEALTH ADMINISTRATION
University of Colorado at Denver

MANAGEMENT ACCOUNTING FOR HEALTH CARE ORGANIZATIONS
Health Administration 664-3

I. Introduction

- Objectives of Accounting
- The Management Control Process
- Underlying Accounting Criteria
- Total Financial Requirements of Health Care Organization
  - Financial Accounting
  - Understanding Financial Statements
  - The Accounting Equation

II. Cost Behavior Patterns

- Cost/Volume Relationships
- Estimating the Variable Costs

III. Budgeting and Planning Systems

- The Total Budget Concept
- Preparing the Operating Budget
- Preparing the Capital Expenditure Budget
- Preparing the Cash Flow Budget
- Static Versus Flexible Budgeting
- Behavioral Aspects of Budgeting

IV. Flexible Budgeting and Breakeven Analysis

- Flexible Budgeting
- Contribution Margin Techniques
- Cost-Volume-Profit Relationships Under Cost-Based Reimbursements

V. Responsibility Accounting

- Responsibility Centers
- Establishing Responsibility Centers
- Performance Measurement

VI. Standard Cost Accounting

- Development of Standard Costs
- Types of Cost Standards
- A General Approach to Variance Analysis
- The Variance Model
- Standard Costs and the Accounting System
- Output Measurement and Standard Costs

VII. Indirect Costs and Overhead Allocations

- Allocation of Overhead Costs
- Overhead Costs, Flexible Budgeting and the Management Control Process
- Overhead Variance Analysis
- Management Control and Performance Measurement Using Variance Analysis

VIII. Cost Finding

- Cost Finding Techniques

IX. Inventory Management and Control

- Objectives of Inventory Management
- Inventory Control Techniques
- Costs Associated with Inventory Management
- Probabilistic and Uncertainty Models

X. Capital Investment Decisions

- The Capital Budgeting Process
- Cost of Capital Concept
- Impact of Cost-Based Reimbursement
- Lease Versus Buying Decisions

XI. Ratio Analysis

- Different Types of Ratio Comparisons
- Consolidated Financial Statements
- Liquidity Ratios
- Turnover Ratios
- Performance Ratios
- Capitalization Ratios

XII. Identification of Cost Behavior Patterns

- Physical Observation of Cost Behavior Patterns
- Logical Knowledge of Cost Behavior Patterns
- Statistical Techniques for Cost Behavior Identification

XIII. Regression Analysis of Cost Behavior Patterns

- Least Squares Calculations
- Possible Misuse of Regression Analysis
- Computerized Regression Analysis

And in addition:

- Capital Financing (Debt and Equity)
  issuing long-term debt bond ratings
- Working Capital Mangement
- Computerized Financial Management Decision Models
- Comprehensive Financial Management Decision-Making Simulation
- Regulation and Reimbursement Issues
  historical reimbursement models
  prospective reimbursement models

Department of Health Policy and Administration
University of North Carolina-Chapel Hill

Setting: School of Public Health.

Degree: MSPH with approximately 65 students.

Alternative Tracks:

Students, in the MSPH program may concentrate in one of three areas: health policy, health administration, or generalist.

Financial Management Curriculum:

The Department of Health Policy and Administration offers five financial management courses. Students may also take related courses at Schools of Business at the University of North Carolina or Duke University. Currently, about 20 percent of the students take advanced business school courses in such areas as controllership, management information systems, financial control, cost accounting, and advanced cost accounting.

Financial Management Prerequisites:

Students are required to pass proficiency tests in accounting, economics, and quantitative methods upon matriculation. Students must also pass the qualifying exam in financial management prior to taking financial management courses.

Currently Offered Financial Management Courses:

Introduction to Financial Management

Management Information and Control systems

Seminar in Current Topics in Financial Management in Health Administration

Simulation Game in Financial Management

Introductory Level Accounting and Financial Management Courses:

"Introduction to Financial Management" is a survey course. It is assumed students have been introduced to accounting prior to taking the course with only the first session or two spent in a review of accounting. The following topics are also covered: financial statement analysis, working capital management, budgeting and control, flexible budgeting, variance analysis, cost finding, rate setting, management information and control systems. This course offers a general overview to students who wish to emphasize or concentrate in the subject matter either within the program or within the business school curriculum.

Financial Management Requirement:

Of the 60 credit-hours included in the MSPH program, there is a three credit-hour financial management requirement.

Financial Management Course Loads:

Seventy-five percent of the students take at least two courses in financial management with about half this group taking three or more courses.

HPAA 182
HEALTH SERVICES INFORMATION AND CONTROL SYSTEMS

SPRING 1983

Instructor: James D. Suver
Office: 252 Rosenau
Phone: 966-3141
Class Time: Monday, 4:00-6:50 p.m.
Office Hours: By Appointment

1. Introduction:

This course is designed to develop a conceptual foundation of management control systems and management information systems for health care providers. Emphasis will be placed on the practical application of the systems to meet current operating problems and the needs of strategic planning. Students will be expected to have completed a basic financial management course similar to HPAA 211.

2. Course Methodology:

Lectures, cases and guest speakers will be used to provide current information on problem areas and systems availability. Hands on experience with IFPS (an Interactive Financial Planning System) will provide students with an introduction to existing modeling techniques and their use in MIS and MCS.

3. Course Requirements:

Students will be expected to critically analyze and discuss the assigned material, be prepared to identify the major problems in assigned cases and support their recommendations for resolving the issues. In addition, each student will have the opportunity to develop a model using IFPS to aid in problem solving.

4. Analysis of Cases:

A solution consisting of no more than five typed pages should be prepared for each assigned case. The solutions should stress the identification of major problems, a recommended solution and an implementation plan. Each case must be turned in on the assigned date due to the condensed course schedule.

5. Grading:

Midterm exam	30%
Final exam	35%
IFPS model	10%
Cases (5)	25%

6. Texts:

Required:

R. N. Anthony and R. Herzlinger. Management Control in Non-Profit Organizations, Richard D. Irwin, Inc. Revised Edition, 1980.

T. K. Shaffert. "Hospital Information Systems," Topics in Health Care Financing, Volume 4, Number 4, Aspen Systems, Summer 1978.

Optional:

IFPS User's Manual. Execucom, Release 8.0.

7. Schedule of Assignments:

Lesson	Date	Topic
1	January 18	Introduction to non-profit organizations Anthony and Herzlinger, Chapter 1 & 2 Introduction to IFPS
2	January 25	Control structure and reporting Anthony and Herzlinger, Chapter 3 & 4 King Community Hospital, Case 11-2
3	Feburary 1	Measurement of outputs Anthony and Herzlinger, Chapter 5 & 6 Pleasantville Home Health Agency, Case 5-4
4	February 8	The budget process Anthony and Herzlinger, Chapter 7 & 8 Davidson Community Health Center, Case 6-2
5	February 15	Monitoring performance Anthony and Herzlinger, Chapter 9 & 11 Child Care Task Force, Case 9-1
6	February 22	Haskell Hill Health Center, Case 11-1
7	March 1	Midterm exam
8	March 8	Spring recess
9	March 15	Introduction to computers David Chou, M.D. IFPS lab
10	March 22	Hospital care information systems Shaffert, Chapter 1, 2, & 8 IFPS lab

11	March 29	Patient care systems Shaffert, Chapter 3 & 4 IFPS lab
12	April 4	Easter holiday
13	April 11	Financial systems Shaffert, Chapter 5 IFPS lab
14	April 18	Systems development Anthony and Herzlinger, Chapter 13 Shaffert, Chapter 6 IFPS lab
15	April 25	Evaluating your computer system Shaffert, Chapter 7 IFPS model due
16	May 2	Final exam

HPAA 185

FINANCIAL MANAGEMENT OF HEALTH CARE ORGANIZATIONS
Fall 1982

Time: Tuesdays 3:00-5:50 P.M.
Room: To be announced
Office Hours: By appointment

Instructor: Jim Suver
Office: Room 251
Phone: 966-3141 (office)
544-5414 (home)

I. Introduction

This course is designed to continue the development of management accounting techniques, working capital management and capital financing sources. Students will be expected to have completed an introductory financial management course similar to HPAA 211.

II. Course Methodology

Problems, cases and class room discussion will stress practical application of financial management tools. Students will be expected to critically analyze the assigned material and participate in class room discussions. Students should form into groups for case discussions. Cases will be identified as a group or individual turn-in assignment.

III. Course Requirements

Students and/or groups are expected to turn in the assigned cases on the dates indicated. Case solutions should consist of problem identification, recommended solutions and implementation impact or problems. Weekly assignments should be limited to 5 pages.

IV. Course Project

Each student will be required to select a current topic in health care financial management and prepare a research report. This report must be presented orally in class and should consist of no more than 10 pages.

V. Examinations

Two case exams will be given. They should be typed and consist of no more than 10 pages. The exams should be prepared individually but can be discussed within the assigned groups.

VI. Grading

Weekly cases (individual - 3)	30%
Weekly cases (group - 4)	20%
Midterm exam	20%
Final exam	20%
Research Report	10%

VII. Texts

Management Accounting for Health Care Organizations, Suver and Neumann. Hospital Financial Management Association, 1981.

Topics in Health Care Financing - Capital Financing. Vol. 5, No. 1, Fall, 1978, Aspen Systems.

Cases as identified on syllabus.

VIII. Schedule of Assignments

Lesson	Date	Topic	Assignment
1	August 24	Cost behavior	Suver: Chapter 2, 4 Problems: 4-19, 4-20, 4-21
2	August 31	Variance analysis	Suver: Chapter 6, 7 Problems: 6-20, 6-25, 7-14, 7-15
3	September 7	Budgeting and reporting Case: Cook County Hospital (A, B)*	Suver: Chapter 3, 5
4	September 14	Working capital management and cost finding Case: Jebah Hospital	Suver: Chapter 8, 9
5	September 21	Financial statement analysis	Suver: Chapter 11 Problems: 11-7, 11-9
6	September 28	Capital investment decisions	Suver: Chapter 10 Problems: 10-9, 10-15, 10-14
7	October 5	Midterm exam Case: Upton University Hospital	
8	October 12	Discussion of midterm exam Sources of capital financing Total financial requirements	Aspen: Chapter 7, 9
9	October 19	Short and intermediate term financing Case: Midwestern Medical Center*	Aspen: Chapter 1

VIII. Schedule of Assignments (continued)

Lesson	Date	Topic	Assignment
10	October 26	Evaluating financing options Case: Belwest Community Hospital	Aspen: Chapter 2
11	November 2	Long term debt Bond and mortgage insurance programs Case: Mercy Hospital Center	Aspen: Chapter 3, 4
12	November 9	Refinancing and refudning options Case: Gleason Hospital*	Aspen: Chapter 5
13	November 16	No class Work on research reports	
14	November 23	Credit rating agencies The financial feasibility study Case: Martin Luther Home*	Aspen: Chapter 6, 8
15	November 30	Research reports due Current issues in health care financial management	
16	December 7	Final exam Case: Manchester Community Hospital	

HPAA 202 Intergrative Financial Management
Techniques for Health Care Providers — Professor Jim Suver
(also HA 363 at Duke) — Professor Mike Warner (Duke)

Class Meeting: Tuesdays 4:00-6:50 PM

I. Purpose of Course: This course is designed to focus on applying financial management techniques to decision making for health care providers. Cases, computer assisted decision models and a competitive computer simulation game will be used to make the environment as realistic as possible to actual operating conditions. A variety of financial management techniques and problems will be introduced throughout the course.

II. Course Methodology: Students will be divided into teams which will analyze the case problems, make decisions for their simulation game and construct a decision model using IFPS or a similar interactive financial management software package. Each team will consist of 3-4 students who will serve as the management team of a large hospital based provider. These management teams must decide on goals and objectives for their institution, establish rates and services and maintain financial viablility. Teams will all start from the same financial and operating position and will compete for demand in a given service area. There will be approximately seven decisions made which represents six years of operations. Decisions will be made every other week. On alternate weeks, a case analysis will be required which will stress some relevant financial management technique. Student teams will be expected to present their solution in class.

In addition, each team will be expected to develop a decision model to help them in their simulation decisions. IFPS will be available to student teams desiring to use this software package. The model will be turned in at the end of the course.

III. Course Requirement: (Per team)

6 Game Decisions
5 Case Analyses
1 Decision Model
No Other Examinations

IV. Grading

-- Simulation Results (includes goals and objectives, operating results and financial condition)	40%
-- Cases (5 at 6 points each)	30%
-- Decision Model	20%
-- Participation	10%

V. Class Materials

Required: The Health Planning Game (Mike Warner); 6 Cases (Jim Suver)

Optional: IFPS Manual (EXECUCOM). Available from UNC Bookstore.

VI. Assignments

Class	Date	Location	Topic
1	18 Jan	Duke	Introduction to Game, Introduction to IFPS, Teams Formed.
2	25 Jan	UNC	Practice Decision due, Introduction to Case Analysis.
3	1 Feb	Duke	First Decision due, Questions and Answers on Game.
4	8 Feb	UNC	Financial Statement Analysis, Case: ORS Hospital.
5	15 Feb	Duke	2nd Decision due, Questions and Answers on Game.
6	22 Feb	UNC	Managment Accounting Techniques Case: Lakeside Hospital.
7	1 March	Duke	3rd Decision due, Game Discussion, IFPS Models
	8 March	SPRING BREAK	
8	15 March	UNC	Cost Accounting Techniques: Case: University Hospital
9	22 March	Duke	4th Decision due.
10	29 March	UNC	Capital Financing Case: Voluntary Villa
11	5 April	Duke	5th Decision due.
12	12 April	UNC	Capital Investment Decisions. Case: Asset Acqusition and Diversification: The case of a freestanding public and freestanding private hospital.
13	19 April	Duke	6th Decision due.
14	26 April	UNC	Course wrap up, Game results, IFPS Models due.

HPAA 211

FUNDAMENTALS OF HEALTH FINANCIAL MANAGEMENT
FALL 1982

Instructor: William N. Zelman, Ph.D., C.P.A.
Office: 264B
Office Hours: TBA
Phone: 966-3141

SYLLABUS

INTRODUCTION

The course covers selected topics in both the financial and managerial aspects of financial management of health care organizations and is intended to provide a broad introduction to important concepts, issues, tools, and vocabulary that administrators need to effectively manage a health care organization.

In the presentation of the material in this course, it is assumed that students have a satisfactory background in financial accounting. Therefore, a pre-requisite for enrolling in HADM 211 is a passing score on the accounting proficiency exam.

As HPAA 210 and 211 are being taught in tandum this semester, all students should be concurrently enrolled in HPAA 210(1), taught by Professor Morris Schaefer.

OBJECTIVES

By the end of the course, the student shall be able to:

1. understand fundamental financial management concepts and analytical techniques.

2. apply fundamental financial management skills and knowledge to health care delivery organizations.

3. be familiar with the major journals in the field -- and read articles in them.

4. be prepared for more specialized and advanced studies in related areas.

COURSE WORK

The course covers 14 topics related to health care financial management. Several vehicles will be used to convey the subject matter, in addition to lectures, simulations and other in-class activities.

A. Readings:

There are assigned readings for each topic. As they have been kept to a minimum, you are responsible for all the material contained therein unless otherwise noted. Assigned readings and cases are to be completed in advance of the class session for which they are assigned. The readings are primarily drawn from two required texts:

1. Bruce R. Neumann, James D. Suver and William N. Zelman. Introduction to Health Care Financial Management. National Law Publishing Corporation. Forthcoming, 1983. (Available in manuscript form only and may by purchased at Copytron.)

2. Arnold D. Kaluzny, D. Michael Warner, David G. Warren, and William N. Zelman. Management of Health Services. Englewood Cliffs, NJ: Prentice-Hall, 1982. (This text will also be used in HPAA 296, Kaluzny.)

B. Problems:

The NSZ text has problems following most chapters. For most topics, one or more homework problems will be assigned. You are strongly encouraged to do these problems and any others you care to. The answers will be made available for your review. Problems are not to be handed in.

C. Cases:

Four cases are assigned throughout the semester. Please note that the cases are designed both to apply the skills and knowledge gained in the course and to provide for new learnings. They are not just applications of the material previously covered in the course.

A set of questions will be given for each case. You are to attempt to analyze the information in the case in answering these questions. To help you in this matter, you might approach each case as an assignment given to you by your employer. It is your job to analyze the information and prepare a short written report answering the questions your employer has asked. Your analysis is to be limited to four type-written double-spaced pages (no hand-written copies). You may attach supporting schedules. In analyzing the cases, attempt to prepare as organized an answer as possible. Your cases will be judged not only on approach and content, but on presentation as well. Remember, there is no one correct answer. However, some answers are better than others.

Cases and Questions:

1. New Hampshire-Vermont Hospitalzation Service
   a. Should B/C be granted a rate increase or a rate decrease?
   b. How much?
   c. Why (in regard to 1. and 2. above)?

2. Lane Clinic
   a. Is Lane Clinic worth saving?
   b. What is the current condition of Lane Clinic?
   c. What needs to be done to save Lane Clinic?

3. Rosemont Hill Health Center
   a. Determine the fees to be charged for services to be offered by Rosemont Hill. Support your answer.

4. Home Health (A)
   a. Evaluate the budget process of Home Health, Inc.
   b. Develop the proposed budget for the 1981 fiscal year.

D. Literature Review:

In order to become familiar with the sources and current literature in the field, each student is required to read at least five current articles by the day of the final. To facilitate this task, a copy of the Association of University Programs in Health Administration, Curriculum and Accompanying Bibliography has been placed on reserve in the Health Sciences Library. This lists approximately 1000 articles published since 1976. You may choose to read any articles you wish in order to 1) become familiar with a wide range of topics; and/or 2) read in depth on a topic(s) of your choice; and/or 3) become familiar with at least 2 or more of the major journals in the field including:

1. Health Care Financial Management. Health Care Financial Management Association (Monthly) (Formerly Hospital Financial Management)

2. Health Care Management Review. Aspen Systems Corporation (Quarterly)

3. Health Services Research. Health Administration Press (Quarterly)

4. Hospital and Health Services Administration. American College of Hospital Administrators (Quarterly)

5. Inquiry. Blue Cross Association (Quarterly)

6. Modern Health Care. Crane Communications, Inc. (Monthly)

You are to hand in reports on articles with you final exam. Your report on each article is to be limited to no more than one double-spaced typed page, and should include the following information:

Relevant topics: (use key words)
Annotation:
Major points: (in your own words)
Reaction to article: (here you might include such things as relevance, clarity, difficulty, etc.)

EXTRA CREDIT

There are a number of projects available which I or other professors may need help on from time to time. These include helping in various stages of research, reviewing articles and manuscripts, preparing study guides, and various community service projects. Each of these will provide a different type of learning experience. None of these projects is required, but opportunities are available from time to time. Please inquire if interested.

GRADES

Cases (4 @ 5 points)	20%
Mid-term	25%
Literature review	10%
Final exam	35%
Discretionary	10%

HONOR CODE

To conform with provisions of the UNC-CH honor code, each item handed in must contain the word "pledge" and the student's signature. By this the student attests that no help was given or received beyond that explicitly indicated by the instructor.

Fall 1982
Zelman

HPAA 211

FUNDAMENTALS OF HEALTH FINANCIAL MANAGEMENT

COURSE SCHEDULE

Session	Date	Day	Topic	Assignments Due
1	8/24	T	Introduction	
2	8/26	Th	Financial statement analysis	
3	8/31	T	Financial statement analysis	
4	9/2	Th	Case discussion	Case: New Hampshire-Vermont
5	9/7	T	Working capital management	
6	9/9	Th	Cash and short-term investments	
-	9/14	T	No 211; 210 double session	
7	9/16	Th	Accounts receivable; collections; reimbursement	
8	9/21	T	Case discussion	Case: Lane Clinic
9	9/23	Th	Financing the organization	
10	9/28	T	Financing the organization	
11	9/30	Th	Cost behavior	
12	10/5	T	Mid-term (Sessions 1-10)	Mid-Term
-	10/7	Th	Holiday	
13	10/12	T	Cost Behavior	
14	10/14	Th	Budgeting simulation	
-	10/19	T	No 211; 210 double session	
15	10/21	Th	Budgeting and control	
16	10/26	T	Budgeting and control	
17	10/28	Th	Flexible budgeting; variance analysis	
18	11/2	T	Case discussion	Case: Home Health
19	11/4	Th	Cost finding	

Session	Date	Day	Topic	Assignments Due
20	11/9	T	Cost finding	
21	11/11	Th	Rate Setting	
22-23	11/16	T	Rate Setting; case discussion	Case: Rosemont Hill
24-25	11/18	Th	Capital acquisitions (double session)	
26	11/23	T	Control and information systems	
--	11/25	Th	Holiday	
27	11/30	T	Control and information systems	
28	12/2	Th	Current issues; course evaluations	
29	12/9	Th	Final exam	

CONSOLIDATED SCHEDULE

WK	DATE	210 TOPIC (and Reading Set)	211 TOPIC	COURSE-DEADLINE
1	8/24	Pretest; Introduction	Introduction	
	8/26	Health and Management (M-1)	Financial Statement Analysis	
2	8/31	Formal Organization and Basic Systems Theories (M-2)	Financial Statement Analysis	
	9/2	Administrative System Models (M-3)	Case Discussion	211-Vermont-New Hampshire Hosp. Service Case
3	9/7	Program Development Model (M-4)	Introduction to Working Capital Management	210- Exercise 1
	9/9	Maintenance and Control Models (M-5)	Investments	
4	9/14	DOUBLE SESSION - Problem Analysis (M-6)		
	9/16	Decision Making, Evaluation and Planning (M-7)	Accounts Receivable, Collections and Reimbursmts	
5	9/21	Needs Assessment (M-8)	Case discussion	210-Exercise 2 211-Lane Clinic Case
	9/23	Forecasting (M-9)	Financing the Organization	
6	9/28	Setting Objectives-A (M-10)	Financing the Organization	210-Exercise 3
	9/30	Setting Objectives-B	Cost Behavior-A	
7	10/5	Strategy Formulation (M-11)	MID-TERM EXAMINATION	210-Exercise 4
	10/7	HOLIDAY		
8	10/12	Strategy Evaluation-A (M-12)	Cost Behavior-B	
	10/14	Strategy Evaluation-B (M-13)	Budgeting Simulation	
9	10/19	DOUBLE SESSION - Control Concepts and Ex. 6 Case (M-14)		210-Exercise 5
	10/21	Structuring Organization (M-15)	Budgeting and Control-A	
10	10/26	Structuring Organization	Budgeting and Control-B	210-Exercise 6
	10/28	Implementation Planning (M-16)	Flexible Budgeting and Variance Analysis	
11	11/2	Communications and Procedures (M-17)	Case discussion	211-Home Health, Inc (a) Case
	11/4	Flow Charting and Procedures	Cost Finding-A	210-Exercise 7
12	11/9	Management Information Systems -A (M-18)	Cost Finding-B	
	11/11	Management Information Syst-B	Rate Setting-A	210-Exercise 8
13	11/16		DOUBLE SESSION: Rate Setting-B; Case discussion	211-Rosemont Hill Health Center Case
	11/18		DOUBLE SESSION: Capital Acquisitions	
14	11/23	Program Development Revisited (M-19)	Control and Information Systems-A	
	11/25	HOLIDAY		
15	11/30	Posttest; Summary A	Control and Information Systems-B	
	12/2	Summary B; Course Evaluation	Current Issues; Summary; Course Evaluation	

HADM 211 has a take-home Final Examination, which is to be delivered to and discussed at a session at the time officially scheduled for the course final examination (12/9)

Fall 1982
Zelman

HPAA 211

READING ASSIGNMENTS

1. INTRODUCTION TO FINANCIAL MANAGEMENT

KWWZ - Chapter 1 (Introduction)
NSZ - Chapter 1 (The Health Care Environment)

Glick, J. A. "The Hospital: How Will It Survive?" Hospital Financial Management. January 1979, pp. 12-18.

Silvers, J. B. "Identity Crisis: Financial Management in Health." Health Care Management Review. 1(4): 31-50, Fall 1976.

2. FINANCIAL STATEMENT ANALYSIS

NSZ - Chapters 2 and 3

3. WORKING CAPITAL MANAGEMENT

KWWZ - Chapter 7 (Financial Assets and Obligations)
NSZ - Chapter 4 (Working Capital Management)

4. CASH AND SHORT-TERM INVESTMENTS

Berman, H. J. and L. E. Weeks. "Cash and Short-Term Investments." Chapter 13 in The Financial Management of Hospitals. Ann Arbor, MI: Health Administration Press, 1982.

5. ACCOUNTS RECEIVABLE; COLLECTIONS; REIMBURSEMENT

Berman, H. J. and L. E. Weeks. "Accounts Receivable.: Chapter 12 in The Financial Management of Hospitals. Ann Arbor, MI: Health Administration Press, 1982.

6. FINANCING THE ORGANIZATION

NSZ - Chapter 5 (Sources of Funds: Debt and Equity)

7. COST BEHAVIOR

NSZ - Chapter 6 (Cost and Cost Behavior)

8. BUDGETING

NSZ - Chapter 7 (Budgeting: Process and Preparation)

9. FLEXIBLE BUDGETING AND VARIANCE ANALYSIS

NSZ - Chapter 6 (Cost and Cost Behavior)
NSZ - Chapter 7 (Budgeting: Process and Preparation)

10. COST FINDING

NSZ - Chapter 8 (Cost Determination and Cost Finding)

11. RATE SETTING

NSZ - Chapter 9 (Rate Setting)

12. CAPITAL ACQUISITION

NSZ - Chapter 10 (Capital Acquisition Decisions)

13. CONTROL AND INFORMATION SYSTEMS

NSZ - Chapter 11 (Management Information Systems)
NSZ - Chapter 12 (Financial Modeling Systems)
KWWZ - Chapter 11 (Financial Control)

14. CURRENT ISSUES

KWWZ - Chapter 14 (The Future of Health Services Management)
NSZ - Chapter 13 (Future Concerns)

REQUIRED TEXTS:

NSZ - Bruce R. Neumann, James D. Suver and William N. Zelman. Introduction to Health Care Financial Management. National Law Publishing Corporation. Forthcoming, 1983. (Available in manuscript form only.)

KWWZ - Arnold D. Kaluzny, D. Michael Warner, David G. Warren, and William N. Zelman. Management of Health Services. Englewood Cliffs, NJ: Prentice-Hall, 1982.

REFERENCE TEXTS:

Association of University Programs in Health Administration. Curriculum and Accompanying Bibliography. Author, 1982.

Berman, H. J. and L. E. Weeks. The Financial Management of Hospitals, fifth edition. Ann Arbor, MI: Health Administration Press, 1982. (Editions 3 and 4 are also satisfactory.)

G. Bisbee and R. A. Vraciu. Managing the Finances of Health Care Organizations. Ann Arbor, MI: Health Administration Press, 1980.

W. O. Cleverly. Essentials of Hospital Finance. Germantown, MD: Aspen Systems Corporation, 1978.

A. G. Herkimer, Jr. Understanding Hospital Financial Management. Germantown, MD: Aspen Systems Corporation, 1978.

C. T. Horngren. Introduction to Management Accounting, fifth edition. Englewood Cliffs, NJ: Prentice-Hall, 1981. (Editions 3 and 4 are also satisfactory.)

E. J. Lusk and J. G. Lusk. Financial and Managerial Control. Germantown, MD: Aspen Systems Corporation, 1979.

HPAA 311

SELECTED TOPICS IN FINANCIAL MANAGEMENT
COST CONTROL IN AMBULATORY CARE SETTINGS

FALL 1982

Instructor: William N. Zelman, Ph.D., C.P.A.
Time: Mondays 6:30 - 9:30 p.m.
Office: 267B
Phone: 966-3141

SYLLABUS

COURSE DESCRIPTION

HPAA 311 is presented each fall semester and focuses upon one or more topics of current interest in financial management. This semester the course will focus on a single broad topic: cost control. The course, which has limited enrollment, will have several concurrent activities designed to meet the following two objectives:

1. Increasing the student's knowledge about the nature and scope of cost control in health care settings; and

2. Increasing the student's skills in identifying, analyzing, and solving cost control problems.

The major activities designed to meet these objectives are:

1. The reading of materials related to specific cost control-related topics. (The reading list and a topical outline are attached.)

2. The solving of a series of interrelated cost control problems. The problems will be presented as a series of cases. In fact, they represent an actual situation confronted by a North Carolina health care provider. The cases will consist of narrative descriptions, tables and charts, receipts, competitive bids, etc. which have to be analyzed to reach a decision concerning how to control costs. The students will then have a chance to compare their solutions with those actually made by the administrator who will attend selected class sessions.

3. Leading topic discussions and formulating cost containment related paradigms.

4. The application of the student's skill and knowledge to solve existing cost control problems in a health care setting.

5. A written and oral report of #4 above.

GRADES

There will be no exams. The student's grade will be determined by the following:

1.	Cases	30 points
2.	Class participation and leading discussion	10 points
3.	Project report and presentation	60 points
		100 points

FORMAT

The classes will be conducted at Professor Zelman's home. This is intended to establish an informal atmosphere and encourage discussion. In this regard, therefore, it is expected that students will come to class thoroughly prepared for the evening's activities and fully participate in and/or conduct various sessions as appropriate. One final note, students should not feel restricted solely to the assigned readings. Students are encouraged to take advantage of other resources in preparing for class including the extensive bibliographies included in many readings, the resources of the Triangle-area libraries, and the many health care providers, consultants, administrators, academicians, etc. in the area.

TEXTS

Topics in Health Care Financing. "Shared Services." Germantown, MD: Aspen Systems Corporation, Summer 1976.

IFPS Manual: University Seminar. Austin, TX: Execucom Corporation.

HPAA 311

SELECTED TOPICS IN FINANCIAL MANAGEMENT
COST CONTROL IN AMBULATORY CARE SETTINGS

COURSE SCHEDULE

Session	Date	Topic
1	8/23	Introduction to the course
2	8/30	History of cost containment (system perspective)
	9/6	Labor Day (holiday)
3	9/13	Introduction to IFPS
4	9/20	Competition: An impetus to cost control (Organizational forms of health care delivery)
5	9/27	A framework for institutional cost containment
6	10/4	Conducting cost containment studies
7	10/11	Selected cost containment concerns: Accounts receivable and patient accounts management Salaries and fringe benefits
8	10/18	Meet with students
9	10/25	Selected cost containment concerns: Computer and communication system concerns
10	11/1	Selected cost containment concerns: Laboratory and material management and overhead items
11	11/8	Student presentations
12	11/29	Student presentations

Fall 1982
Zelman

HPAA 311

SELECTED TOPICS IN FINANCIAL MANAGEMENT
COST CONTROL IN AMBULATORY CARE SETTINGS

READING LIST

Session 1: Research projects

AWNZ: Selected Notes Regarding Research (Handout)

Session 2: History of cost containment (system perspective)

Enthoven, Alain C. "Consumer-Choice Health Plan," New England Journal of Medicine. March 23 and March 30, 1978. Parts I and II. pp. 650-658, 709-720.

Hughes, Edward F. X., et. al. Hospital Cost Containment Programs. Cambridge, MA: Ballinger Publishing Company, 1978, pp. 35-46 (Chapter 3).

Jellinek, Paul. "Hospital Cost Containment," paper submitted to HADM 300, 1981.

Johannides, David F. "The Need for Cost Containment," in Cost Containment through Systems Engineering. Germantown, MD: Aspen Systems Corporation, 1979 (Chapter 2).

McMahon, John A. and David F. Drake. "The American Hospital Association Perspective," in Michael Zubkoff, et. al. (ed.), Hospital Cost Containment. New York, NY: Milbank Memorial Fund, 1978, pp. 76-102.

**Pernice, Janet. Hospital Cost Containment. Archived Issue Brief Number IB77059, The Library of Congress Congressional Research Service Major Issue System, 1/8/82, pp. 1-27.

Rosenthal, Gerald. "Controlling Costs of Hospital Care," in Michael Zubkoff, et. al (ed.), Hospital Cost Containment. New York, NY: Milbank Memorial Fund, 1978, pp. 33-75 (good bibliography).

Rucker, Nancy L. "The Voluntary Effort to Contain Health Care Costs: Transitions in the 80's," paper submitted to HADM 208, 1982.

Session 3: Introduction to IFPS

Handout

University Seminar Manual

**Read first.

Session 4: Competition: An impetus to cost control

Bennet, James E and Karl H. Ahrendt. "Achieving Economies of Scale through Shared Anillary and Support Services," Managing in an Era of Limits, Topics in Health Care Financing. 7(3): 25-34, 1981.

*Field, John W. "The Emerging System of Health Care," Group Practice Development. Germantown, MD: Aspen Systems Corporation, 1977 (Chapter 1).

Glick, Jerold A. "The Hospital: How Will It Survive?" Hospital Financial Management. 12-18, January 1979.

Goldsmith, Jeff C. "Competition: How Will It Effect Hospitals?" Hospital Financial Management. 16-28, November 1981.

NIAAA Staff. Classification of Alcoholism Treatment Settings. October 1978.

Jonas, Steven and Barbara Rimer. "Ambulatory Care," in Steven Jones (ed.), Health Care Delivery in the United States. New York, NY: Springer Publishing Company, 1977, pp. 121-163.

Louden, Teri L. "Making the Most of Competition," Hospital Management Quarterly. No date, pp. 10-15.

The following articles can be found in the journal which you have purchased entitled Topics in Health Care Financing, "Shared Services."

Alford. "Hospital Association Sharing," Topics in Health Care Financing. Summer 1976, pp. 13-23.

Brown. "Sharing: An Overview," Topics in Health Care Financing. Summer 1976, pp. 1-11.

Brown. "Sharing: An Overall Assessment," Topics in Health Care Financing. Summer 1976, pp. 109-121.

Brown and Money. "Contract Management for Health Care Facilities," Topics in Health Care Financing. Summer 1976, pp. 71-78.

Enright. "Competition, Cooperation and Sharing," Topics in Health Care Financing. Summer 1976, pp. 99-108.

Heimark. "Some Legal Aspects of Shared Services Programs," Topics in Health Care Financing. Sumer 1976, pp. 79-86.

Johnson and Litman. "Management of Shared Services," Topics in Health Care Financing. Summer 1976, pp. 87-97.

McCool. "Laboratory Sharing," Topics in Health Care Financing. Summer 1976, pp. 59-70.

McCool. "Management of Human Resources in Collaborative Arrangements," Topics in Health Care Financing. Summer 1976, pp. 51-58.

Latimer and Poston. "Multi-State, Multi-Service Corporate Model," Topics in Health Care Financing. Summer 1976, pp. 39-49.

**Zelman, William N., Curtis McLaughlin, and Charles Harper. "Regulation or Competition," Paper presented at the 107th Annual Meeting of the American Public Health Association.

Session 5: A framework for institutional cost containment

Armistead, Robert A. and Paul B. Hofmann. "Involving the Physician in Cost Containment," Hospital Financial Management, January 1981, pp. 52-56.

Bays, Karl D. "Peter F. Drucker and Karl D. Bays Discuss the Toughest Job--Running a Hospital," HMQ, no date, pp. 4-8.

Bennett, Addison C. A Primer for Hospital Administration. Chicago, IL: American Hospital Association, 1980, pp. 6-10, 18-21, 44-49.

Bentley, Trevor J. "Who Controls Costs?" Chapter 5 in Making Cost Control Work. Englewood Cliffs, NJ: Prentice Hall, Inc., 1978.

Berman, Richard A. and Thomas W. Moloney. "Where Does Real Fiscal Control of the Outpatient Department Life?" Hospitals. 51, May 16, 1977, pp. 99-107.

Eresian, John G. "Financial Management: Hospitals Need Sophisticated Techniques." Hospitals. April 1, 1979, pp. 99-107.

GAO. Rising Hospital Costs Can Be Restrained by Regulating Payments and Improving Management, HRD-80-72, September 19, 1980. (Chapter 6, "Hospital Survey").

Margrif, Fredrick D. "The Controller's Role in Cost Containment," Hospital Financial Management. December 1980, pp. 14-20.

Turban, Efraim. Cost Containment in Hospitals. Germantown, MD: Aspen Systems Corporation, 1980. Chapter 7.

Session 6: Conducting cost containment studies

AWNZ: Selected Notes Regarding Research, unpublished.

Covert, Richard, "Increased Use of Management Tools Seen," Hospitals. April 1980, pp. 117-125.

Friss, Lois and Michael White. "Productivity in Nursing," Topics in Health Care Financing. 4:2 1977, pp. 83-105.

Johannides, David F. Cost Containment Through Systems Engineering. Germantown, MD: Aspen Systems Corporation, 1979. (Chapter 1 and 3).

Kilpatric, Kerry E. "Analysis of Ambulatory Care Staffing Using Management Science Models," in Carl S. Lasdon (ed.), Improving Ambulatory Health-Care Delivery. Lexington, MA: Lexington Books, 1976, pp. 29-59 (Chapter 3).

Kretschmar, Carl G. "Know How to Analyze Costs in Evaluating Savings Projects," in Efrain Turban (ed.), Cost Containment in Hospitals. Germantown, MD: Aspen Systems Corporation, 1980, Number 55.

NTIS. Ambulatory Care and Management Science: A Cumulative Research Bibliography and Analysis, 1960-1974. PB 240-533, pp. 1-3, 6-9, 12-26, and 30-37.

Ruchlin, Hirsch S. "Problems in Measuring Institutional Productivity," Topics in Health Care Financing. 4(2): 13-27, 1977.

West, M. Elizabeth. "Implementing Effective Nursing Staffing Systems in the Managed Hospital," Topics in Health Care Financing. 6(4): 11-25, 1980.

Young, William E. "An Overview of Productivity Monitoring Systems," Topics in Health Care Financing. 6(4): 43-53, 1980.

Session 7: Accounts receivable, patient accounts management, and salaries and fringe benefits

Assunta, Sister Mary. "Credit Granting--A Way of Life for Hospitals," in Managing the Patient Account. Chicago, IL: HFMA, 1970, pp. 12-17.

*Breen, William J. "Financial Management and Third Party Reimbursement: An Overview," Topics in Health Care Financing. 3(1): 1-10.

*Happach, Ben. "Problems in Receivables," Topics in Health Care Financing. 3(1): 11-20.

*Stamm, Charles F. and Robert W. Kirk. "Maximizing Cash Flow Through Receivables Management," Topics in Health Care Financing. 3(1): 21-26.

Dittman, David A. and Aharon R. Ofer. "The Impact of Reimbursement on Hospital Case Flow," Topics in Health Care Financing. 3(1): 27-32.

*Management of Patient Accounts Checklist. Patient Account Management Techniques. HFMA, Chicago, Illinois, 1970.

*Frank, C.W. "Maximizing Interim Medicare Payments," Chapter 4; "Collection for the Private Pay Patient," Chapter 5; "Collection from the Commercial Insurance Patient," Chapter 6 in Maximizing Hospital Case Resources. Germantown, MD: Aspen, 1978.

Smejda, Hellena. "How You Can Comply with the Fair Debt Collection Practices Act," HFM, April 1978, pp. 22-25.

Stamps, Paulh L., Thomas E. Duston, Edward J. Rising, Donald Allen, and Marcia Boudy-Levy. "How Consumers Exercise Control Through Their Bill-Paying Patterns," Inquiry. XV, June 1978, pp. 151-159.

*Credit and Collection Policy, no date.

Salaries and fringe benefits

Birky, Karl R.: "Self-insuring Workers' Compensation: Does It Really Save?" in "Cost Containment Part II," in Topics in Health Care Finding, 3:4, 1977, pp. 79-90 (Chapter 4).

Ostuw, Richard and John S. Fry. "Funding through Employee Benefits," in "Employee Benefits," Topics in Health Care Finding, 6:3, 1980, pp. 35-50 (Chapter 3).

Pflaum, Marvin, "Survey of Benefit Administration Practices," in Employee Benefits," in Topics in Health Care Financing, 6:3, 1980, pp. 101-107 (Chapter 9).

Quinley, Warren. "Pension Reform," no source or date indicated.

Rappaport, Anna M. "Benefits Plan Designs Issues Today and Through the 1980's" in "Employee Benefits," Topics in Health Care Financing, 6:3, 1980, pp. 15-33 (Chapter 2).

Session 9: Computer and communication system concerns

Center for Research in Ambulatory Care Administration. The Organization and Development of a Medical Group Practice. Cambridge, MA: Ballinger Publishing Company, 1976, pp. 293-317 (Chapter 11).

Giglio, Richard. Ambulatory Care Systems, Vol. II, Location, Layout and Information Systems for Efficient Operations, Lexington, MA: Lexington Books, 1977. Chapter 6, "The Organization and Interpretation of Information," pp. 101-104 and Chapter 7, "A Procedure for Designing an Information System," pp. 115-151.

Grimes, Donald, "Deregulation Could Affect How Hospitals Purchase Phone Systems," Hospitals, May 16, 1981, pp. 99-108.

Murphy, Michael D. "Hospital Carefully Plans Purchase of Telephone System," Hospitals, May 16, 1981, pp. 111-114.

Veazie, Stephen M. "Management of Computerized Systems Noted," Hospitals, April 1, 1980, pp. 97-102.

Veazie, Stephen M. "Information Systems: In the Cost Containment Battle," in Efrain Turban, ed., Cost Containment in Hospitals, Germantown, MD: Aspen Systems Corporation, 1980, Chapter 45.

Zimmerman, Joan, Robert Gordon, et. al. "The Acceptability of Computer Applications to Group Practices," Journal of Medical Systems, 2:1, 1978, pp. 15-24.

Session 10: Laboratory and materials management

Ammer, Dean S. Purchasing and Materials Management for Health Care Institutions. Lexington, MA: Lexington Books, pp. 1-39.

Bates, Richard T. "How the Materials Manager Affects Cash Flow," HFM, May 1979, pp. 40-45.

Boergadine, Leland C. "Prudent Buyer," HFM, February 1978, pp. 44-46.

Henning, William K. "The Financial Impact of Materials Management," HFM, February 1980, pp. 36-42.

Housley, Charles E. Hospital Materials Management. Germantown, MD: Aspen Systems Corporation, 1978, Chapter 1 and Chapter 21 (Cost Containment).

McCormick, John and Richard Rushing, et. al. The Management of Medical Practice. Cambridge, MA: Ballinger Publishing Company, pp. 187-192, 199-203 (bibliography on purchasing).

Nagel, Walter. "A Total Approach to Loss Prevention," in 'Theft in the Health Care Industry," in Topics in Health Care Financing, 5:2, 1978, pp. 75-89.

The June 16, 1977 issue of Hospitals is devoted to Materials Management (Volume 51, Number 12).

Overhead items

Energy Management:

The October 16, 1980 issue of Hospitals is devoted to Energy Management (Volume 54, Number 20).

Ellis, Barbara, "Energy:, Hospitals Apply Total Management Approach," Hospitals. April 1, 1979, pp: 79-81.

Facilities:

Heckler, Thomas M. and John Sweetland. "Minimizing Costs through Facilities Planning," in "Cost Containment Part II," in Topics in Health Care Financing, pp. 55-77.

Bennett, James E. and Jacques Krasny. "Functional Value Analysis: A Technique for Reducing Hospital Overhead Costs," in Topics in Health Care Financing, Aspen Systems Corporation, 1981, pp. 9-24.

Graduate Program in Hospital and Health Services Administration
Ohio State University

Setting: School of Allied Medical Professions.

Degree: MHA with approximately 60 students.

Alternative Tracks:
Students may either select a thesis option or a concentration in one of several acceptable discipline areas.

Financial Management Curriculum:
There are two courses within the program. In addition, many students take extra course work in accounting and finance in the Business School.

Financial Management Prerequisites:
Students are required to have 10 quarter hours in accounting, 10 quarter hours in statistics, and 5 quarter hours in economics.

Currently Offered Financial Management Courses:
Financing Health Services

Hospital Financial Management

Introductory Level Accounting and Financial Management Courses:
The emphasis in the first course is on the funding sources for health care facilities. Students have met the accounting prerequisite so this session focuses on financial reporting differences in the health care industry. Additional coverage is given to price level adjusted financial statements and their relationship to financial requirements. Considerable time is also devoted to discussing the sources of operating funds such as third party reimbursement. Capital funding sources are described and related to financial analysis.

Financial Management Requirements:
Four hours in finance are required out of the 72 overall required hours.

Financial Management Course Loads:
Approximately 90 percent of students take both departmental courses in finance (seven hours) and about 75 percent take additional finance and accounting course work in the Business School.

HA 820

FINANCING OF HEALTH SERVICES

Spring Quarter 1982

REQUIRED MATERIALS

1. Cleverley, Essentials of Hospital Finance (EHF)
2. Wood, Medicare Reimbursement (MR)
3. Problems in Cleverley, Financial Management of Health Care Facilities (FMHCF)

GRADING

Each student will be graded on the basis of his/her performance in four areas:

Discussion	10%
Midterm Examination	35%
Final Examination	55%
	100%

OUTLINE OF READINGS AND ASSIGNMENTS

DATE	TOPIC AND READINGS	PROBLEMS (FMHCF)
	Financial Reporting	to be distributed
3/29	-EHF, pp. 1-51 -AICPA, Hospital Audit Guide	
3/31 4/5	Reporting the Effects of Inflation	
	-Cleverley, "The Impact of Possible Financial Reporting Changes," HHSA, Spring 79.	to be distributed
	-Brinkman, "Replacement Cost/Current Value Accounting."	
	-Rappaport, "Distributable Funds," Harvard Business Review	
4/7 4/12	Financial Requirements and Sources of Revenue	
	-AHA, Statement On The Financial Requirements of Health Care Institutions and Services	
	-Cleverley, "Reimbursement for Capital Costs," THCF, Fall 1979	
	-Wood, "Operating Revenue", Topics In Health Care Financing, Fall, 1974, Reprinted in FMHCF	Chapter 3: All questions and problems
	-Johnson, "Hospital Economics: 19 Myths," Hospital Financial Management, January 1975, reprinted in FMHCF	
	-Cleverley, W., "Return on Equity: Requirements or Windfall," forthcoming, Inquiry.	
4/14 4/19 4/21	Cost Reimbursement Principles	Ch. 4, Q1-Q44, P1, P2, P3, P4 Additional problems to be distributed
	-Wood, "Medicare Reimbursement", Topics In Health Care Financing, entire issue.	
	-Epstein, Barry and Wood, "Medicare Reimbursement Controversies and Appeals," Topics In Health Care Financing, Spring 1976. pp. 1-79.	
	-Cleverley, "Optimal Depreciation Patterns", Topics In Health Care Financing, Fall, 1977.	
	-Cleverley, "Reimbursement Management", Topics In Health Care Financing, Fall, 1977.	

OUTLINE OF READINGS AND ASSIGNMENTS

DATE	TOPIC AND READINGS	PROBLEMS (FMHCF)
4/26	MIDTERM	
4/28 5/3	Operating Analysis In The Health Care Industry -Dopuch, Birnberg and Demski, "Cost Volume Profit Decisions". -Cleverley, & Caswell, "National Health Insurance: The Potential Effect on Hospital Solvency", reprinted in FMHCF. -Cleverley, "Profitability Analysis in the Hospital Industry", Health Services Research, Spring, 1978. -EHF, pp. 81-104.	Case to be distributed Ch. 3, p. 4
5/5 5/10 5/12	Financial Analysis -EHF, pp. 53-80 -Dascher, "The Penn Central Revisited," Financial Analysts Journal, March, 1972, reprinted in FMHCF. -Johnson, "Requiem for the Non Profit Hospital, June 1973, reprinted in FMHCF. -Cleverley, "Return on Equity in the Non Profit Hospital Industry", Hospital Financial Management, July, 1981. -Cleverley and Nilsen, "Assessing Financial Position with 29 Key Ratios," HFM, January 1980. -Lev, "Prediction of Corporate Failure," Chapter 9, Financial Statement Analysis.	Case to be distributed
5/17	Financial Mathematics Review -EHF, pp. 158-160 -Meigs, Johnson, Keller, "Review of Compound Interest Formula"	to be distributed

OUTLINE OF READINGS AND ASSIGNMENTS

DATE	TOPIC AND READINGS	PROBLEMS (FMHCF)
5/19 5/24	Capital Financing	Ch. 10, P 1- P-4
	-EHF, pp. 145-187	Ch. 11, Q1-Q13, P. 1-P 3 (Problem)
	-Cleverley, "Is Hospital Capital Being Eroded Under Cost Reimbursement", Hospital Administration, Summer 1974.	
	-Emery and Halonen, "Refunding Bond Issues Can Provide Benefits in Today's Economy," Hospital Financial Management, September, 1974, reprinted in FMHCF.	
	-Cain and Gilbert, "Capital Financing," THCF, Fall, 1978.	
	-Cleverley and Nutt, "Rating Hospital Revenue Bonds".	
	-Puglisi, "Advance Refunding: Viable Option for Hospitals", HFM, September 1979.	
	-Drebin, "Financing Capital Equipment Under Medicare," Hospital Progress, June, 1969.	
	-McEnally, Rice, "Hedging Possibilities in the Flotation of Debt Securities", Financial Management.	
5/26 6/2	Alternative Reimbursement Systems	Ch. 5, Q 1-Q 6, P 1, P 2
	-Cleverley, "Alternative Payment Strategies for Health Care Providers, Inquiry.	
	-New Jersey Hosptial Association, "The DRG Maze".	
	-Hamilton, "Rate Regulation: Introduction," THCF, Fall, 1979.	
	-Dowling, "Hospital Rate-Setting Programs", THCF, Fall 1979.	
	-Drake, "Will Rate Regulation Be Effective," THCF, Fall 1979.	
	-Hamilton and Kamens, "Prospective Reimbursement in New York," THCF, Fall 1979.	
	-Hamilton, Weinstein and Lee, "Prospective Reimbursement in Washington State," THCF, Fall 1979.	

THE OHIO STATE UNIVERSITY

COLLEGE OF MEDICINE

School of Allied Medical Professions

HA 870F - Hospital Financial Management

Required Materials

Illinois Masonic Medical Center
Health Specialties Incorporated
Loma Vista Hospital
Hyatt Hill Health Center
Lynn Memorial Hospital
St. Vincent's Hospital

Optional Materials

Financial Management of Health Care Facilities, Cleverley, 1976.

Budgeting Procedures for Hospitals, American Hospital Association, 1971.

Grading

Written Case Reports	50%
Project Paper	30%
Oral Presentations	20%

Case Reports

There are six assigned cases that are designed to synthesize the material covered in a given topical area:

Case	Topical Area
Hyatt Hill Health Center	Management Control
Health Specialties Inc.	Resource Cost Estimation
Loma Vista Hospital	Budgeting
Illinois Masonic Medical Center	Working Capital Management
Lynn Memorial Hospital	Internal Control
St. Vincent's Hospital	Financial Analysis

The length of these reports should not be longer than 5 pages of narrative. Supporting exhibits may be appended and are not counted in the 5 page maximum. Each report should contain 4 separate sections: Problem Identification, Feasible Alternatives, Analysis of Alternatives and Recommendations.

Your grade will be determined by the quality and clarity of your analysis. In addition to your written analysis, three to four people will be assigned an oral presentation on the date the case is to be discussed. These presentations will be graded by the class and incorporated into the final grade.

Project Paper

Each student will participate as a member of a three to four person consulting team in the preparation and presentation of a project paper. There are eight institutional sponsors who will serve as preceptors for this project:

Ohio Hospital Association	Richard Tellkamp
Childrens Hospital	William Wise
Greenfield Municipal Hospital	Larry Willard
St. Anthony's Hospital	Richard Schrock
Riverside Hospital	Fred Smithwick
University Hospital	Don Lieb
Berger Hospital	Gerald Campbell
Memorial Hospital of Union Co.	Charles Robbins

Attached is a list of possible projects that the sponsors and myself have expressed some interest in seeing done. This list is not meant to be exhaustive and you are free to jointly establish alternative topics with your designated institution. Format for your papers should consist

of five parts: Problem definition, alternatives available, criteria used for evaluation, evaluation and recommendations. These papers should not exceed 15 pages of narrative. A covering memo of 2 pages or less should summarize the report. Oral presentations of your findings will be scheduled beginning on November 22nd. Written reports are due on or before November 22nd. The presentations will be scheduled so that the institutional sponsors may attend. They should receive a copy of the report and the covering memo should be addressed to them.

The papers will be jointly written by the group and each member will receive the grade assigned to the report. As before, the oral presentation will be graded by the class with each member of the group receiving the grade assigned to the group presentation.

INITIAL PROJECT LIST

HA 870 F

Working Capital

1. Short term investment of funds
2. Collection of accounts receivable
3. Bank financing of private pay receivables
4. Financing short term cash needs

Financial Analysis

1. Cash flow forecasting
2. Preliminary feasibility study for anticipated debt offering
3. Assessment of financial condition of the institution for use in Public Relations campaign
4. Utilization of financial ratios as information for control decisions
5. Informational needs of Board of Trustees
6. Rate setting
7. Impact of price-level adjustments

Management Control and Budgeting

1. Profit centers versus expense centers for departmental control
2. Utilization of budgetary reports by departmental managers
3. Alternative pricing for underutilized services
4. Using zero base budget review techniques for existing programs
5. 13 period budget

Management Control and Budgeting (cont'd)

6. Flexible budgeting
7. Statistical techniques used in variance analysis
8. Capital budget approval systems

Cost Determination

1. Causes for cost changes for use in public relations program
2. Fixed and variable cost separation and identification by department
3. Shared service projects
4. Retirement plans
5. Malpractice
6. Development of formula for determining monthly contractual adjustments
7. Effect of changes in inpatient to outpatient expense on cost reimbursement

Other

1. Information needed for legislators in making Medicaid decisions
2. Effect of Section 10 of the Talmadge Bill on hospitals
3. Management contract effects
4. Hospital cost containment efforts since passage of H.B. 448
5. Provider Reimbursement Review Board decisions
6. Cost of Regulation
7. Comparison of Purchase/Lease
8. Differential pricing effects

THE OHIO STATE UNIVERSITY
COLLEGE OF MEDICINE
School of Allied Medical Professions
HA 870F - Hospital Financial Management

OUTLINE

DATE	TOPIC	ASSIGNMENT
9/21	Management Control	Anthony, "Management Control in General"*
		Schultz and Rose, "Can Hospitals be Expected to Control Costs," Inquiry, June, 1973
9/23	Management Control	Griffith, Hancock, and Munson, "Practical Ways to Contain Hospital Costs," Harvard Business Review, November-December 1973
		K. Myers, "Operations Management Can Contain Costs," Hospital Financial Management," January 1973
		Newman, J., "Make Overhead Custs That Last," Harvard Business Review, May-June 1975
9/28	Management Control	Hyatt Hill Health Center (9-172-164)
9/30	Resource Cost Estimation	Dopuch and Birmberg, Cost Accounting: Accounting Data for Managements Decisions Chapters 2 & 3
10/5	Resource Cost Estimation	J. Cantania, "The Public Needs Education on Hospital Costs," Hospital Financial Management, May, 1969
		National Center for Health Services Research and Development, Hospital Mergers.
		National Center for Health Services Research and Development, Shared Services
10/7	Resource Cost Estimation	Health Specialties Incorporated (9-273-16
10/12	Budgeting	AHA, Budgeting Procedures for Hospitals

DATE	TOPIC	ASSIGNMENT
10/12	Budgeting	Cleverley, "One Step Further. A Multi-Variable Flexible Budget Approach," Hospital Financial Management, April '76*
10/14	Budgeting	W. Danco and A. Schmidt, "HAS: What it Does for a Hospital," Hospital Financial Mangement, August 1974* W. Mischley and N. Spuehler, "Complex Data in a Simple Graphic Formula," Hospitals, December 1, 1974 Melesko, S., "How to Evaluate,Develop, and Apply Work Standards," Hospital Financial Management, April 1973
10/19	Budgeting	Ronen, J. and Livingston, L., "An Expectancy Theory Approach to the Motivational Impact of Budgets," Accounting Review, October 1975 Dunbar, R., "Budgeting for Control," Administrative Science Quarterly, March 1971*
10/21	Budgeting	DHEW, Employee Incentive Systems for Hospitals C. Austin, "Wage Incentive Systems: A Review," Hospital Progress, April 1970* Boyer and Smith, "This Incentive Plan Improves the Care and Lowers the Costs," Modern Hospital, September 1968
10/26	Budgeting	Stallman, J., "A Framework for Evaluating Cost Control Procedures," Accounting Review, October 1972 Bierman, H., Cost Control: Topics in Cost Accounting and Decisions, Chapter 1
10/28	Budgeting	Loma Vista Hospital (B) (9-671-610)
11/2	Internal Control	Allen, B., "Embezzler's Guide to the Computer," Harvard Business Review, July - August 1975

DATE	TOPIC	ASSIGNMENT
11/2	Internal Control	Bush, V., "Hospitals Hidden Cost: Theft," Modern Healthcare, August 1975 AHA, Internal Control and Internal Auditing, 1969
11/4	Internal Control	Lynn Memorial Hospital (9-273-674)
11/9	Working Capital Management	Bierman, H. "Decisions Affecting Cash and Marketable Securities" in Financial Policy Decisions, Chapter 1 G. Whitworth, "To Improve Cash Flow, Bank-Financed Private-Pay Receivables," Hospital Financial Management, Dec. 1972 Snelling D.,"Short Term Investment of Cash," Management Accounting, Jan. 1969* Liff and Policastio, "Excess Cash and Short Term Investments," Hospital Financial Management,March 1976
11/11	HOLIDAY -- NO CLASS	
11/16	Working Capital Management	Kirtane and Brinkman, "Inventory Control is Easy as ABC: EQQ," Hospital Financial Management, March 1974* Simmons, B., "Group Purchasing - Any Way You Like It," Hospitals, August 16, 1972* Hughes, J., "Why Your Hospital Should Convert to PIP," Hospital Financial Management, February 1972* Plovie, J., "Shared Collection Services Improve Hospital Cash Flow," Hospitals, February 16, 1976 Ten Best Collection Techniques, Hospital Financial Management, July 1976
11/18	Working Capital Management	Illinois Masonic Medical Center
11/23	Financial Analysis	Soldofsky and Olive, Financial Management, Chapter 12

DATE	TOPIC	ASSIGNMENT
11/23	Financial Analysis	Choate, M., "Financial Ratic Analysis," Hospital Progress, January 1974*
		"Hospital Revenue Bonds," Fixed Income Investor, January 17, 1976
11/25	HOLIDAY -- NO CLASS	
11/30	Financial Analysis	R. Johnson, "Requiem for the Non-Profit Hospital," Modern Hospital, February 1974*
		Ruchlin, Pointer, and Cannedy, "Hospitals that Fail are Often the Small Ones," Modern Hospital, June 1973*
		Dascher, P., "The Penn Central Revisited," Financial Analysists Journal, March-April 1972*
		Regan, P., "Potential Corporate Liabilities Under ERISA," Financial Analysts Journal, March-April 1976
12/2	Financial Analysis	St. Vincents Hospital

* Articles appear in Cleverley, W., Financial Management of Health Care Facilities.

Program in Health Services Administration
University of Wisconsin-Madison

Setting: Schools of Medicine (Department of Preventative Medicine) and Business.

Degree: MA in health services administration (Business School) with approximately 45 students.

Alternative Tracks:
Students in the program may concentrate in planning, administration, or financial management.

Financial Management Curriculum:
The financial managment courses are offered by the Masters Degree Program in Health Care Fiscal Management. Health Services Administration Program students emphasizing financial management (approximately 10 percent of a given class) take courses from the Health Care Fiscal Management ficility which are primarily taught by the Department of Accounting of the Business School.

Financial Management Prerequisites:
Students are required to pass core level graduate business school courses. These courses include introductory financial accounting and introduction to finance.

Currently Offered Financial Management Courses:
Reimbursement Systems

Cost Containment and Operations Review

Budgetary Control

Management Accounting for Health Services

Financial Accounting for Health Institutions

Introductory Level Accounting and Financial Management Courses:
The emphasis in the first and only course required in health care financial management for program students is Management Accounting in Health Institutions (note introductory courses in financial accounting and finance are taken prior to this course as part of the core level graduate business school courses). The course covers the nature of costs, cost behavior patterns, special decisions and relevant costs, cost allocation, budgets for planning and control, variance analyses, and capital budgeting and finance.

Financial Management Requirements:
There is currently a three-hour financial management requirement.

Financial Management Course Loads:
Twenty-five percent of the students take at least two courses in financial management and 10 percent of those concentrating in financial management take three or more courses.

Health Services Fiscal Management

Business 600 Health Care Information and Reimbursement Systems

Course Outline and Assignments - 1981

Instructor: Frank L. Poggio, Health Micro Data Systems (608) 238-1420

Session I Date/Time	Topics	Readings/Assignments
Friday 1:00-5:00 P.M.	Registration Introductions Objectives Overview of Course Content - Development of Health Insurance - Reimbursement, What is it?	
Friday 6:00-9:00 P.M.	- Hospital Costs, What do we mean by the "cost of health care?" - Transferability of cost concepts from commercial industries to the health setting - Discussion of cost issues: o "TRUE" costs o Cost Reporting o Uniform Cost Reporting o Cost Allocation	1) Management's Use of Accounting Information 2) Essentials of Cost Accounting 3) Cost Accounting Comes to Service Industries 4) The American Health Care System: Where Have All the Dollars Gone 5) AHA Statement on Costs 6) Medicaid: The Primose Path 7) Issues and Analysis, Uniform Accounting and Reporting
Saturday 8:30-12:00 P.M.	- Medicare Reimbursement o History o Process from recipient, provider, to payor o Medicare Costs - Reporting Overview - Cost Allocation - Cost/Charges - Costing under Medicare - Dynamics	1) Legislative History of Cost Reimbursement, Irwin Wolkstein 2) Glossary of Hospital Terminology 3) "Principles of Reimbursement - Medicare Costs Defined"

BUSINESS 600 - SESSION II

Session II Date/Time	Topics	Readings/Assignments
Friday 1:00-4:30 P.M.	Reimbursement Analysis - Flow and importance of data - Elements affecting Medicare Reimbursement levels - Case Analysis	1) "Maximizing Hospital Cash Resources", Chapters 2,3,4,7 2) Cost Finding-A Management Tool 3) Abolish Cost Finding-A Second Appeal 4) Case study - Medicare Cost Report
Friday 6:00 - 9:00PM	Controversies and Appeals o Structure of the appeals process o The roles of the PRRB, SSA, Secretary, etc. Maximizing Retrospective Reimbursement Why? How? Current Issues - Medicare	1) THCF* - Medicare Reimbursement Controversies and Appeals, pp. 51-58 and 75-77 2) "Three Years of PRRB", Arthur Owens
Saturday 8:30-12:00 P.M.	Prospective Reimbursement - Objectives of prospective systems - Retro vs. prospective - Major technical components of prospective system - Overview of three different approaches to prospective systems	1) Prospective Rate Setting, pp. 1-37; pp. 131-159 2) Herzlinger, "Can We Control the Costs of Health Care" 3) WSJ - June 21, 1977 4) AHA Report on Budget/Rate Review Programs 5) THCF - Rate Regulation, Chapters 1,2,3 6) Classifying Hospitals for Rate Review

* THCF= Topics in Health Care Finance (Aspen)

BUSINESS 600 - SESSION III

Session III Date/Time	Topics	Readings/Asignments
Friday 1:00-4:30 P.M.	Prospective Reimbursement - The Budget Review Approach o Wisconsin Hospital Rate Review Program -History -Overview of the System -Strengths and Weaknesses	1) WHRRP Documents 2) WHRRP Case Analysis 3) THCF Rate Regulation, Chapters 7,9,13
Friday 6:00-9:00 P.M.	Prospective Reimbursement and Cost Analysis o Methods o Issues o Case Study	1) Case Study - WHRRP - Mt. Sinai, April 26, 1978
Saturday 8:30 - 12:00 pm	Prospective Reimbursement - The Formula Approach o New York State Rate Setting System -History -Overview of the System -Strengths and Weaknesses	1) K. Bauer, New York, The Formula Approach 2) "N.Y. Acts to Regulate Hospital Charges" 3) THCF - Rate Regulation, Chapters 5,11,12
Saturday 1:00 - 4:00 pm	Prospective Reimbursement - o Combined formula/budget -decision making under different reimbursement programs o Alternatives -Competition -Diagnosis Based Reimbursement	1) Prospective Rate Setting, pp. 97-130 2) THCF Rate Regulation, Chapters 6,8,10 3) Ten Issues in Case Mix... Butler, Bentley 4) The Revealing Case of Indiana 5) The Future Shape of Health Care 6) What the Medical Industry Should Learn From...Dunlop,J. 7) Marrying Regulatory and Competitive Approaches 8) Consumer Choice Health Plan, A. Enthoven

BUSINESS 600 - SESSION IV

Session IV Date/Time	Topics	Readings/Assignments
Friday 1:00-4:30 P.M.	Information Systems o Overview of data/information flow in the health institutions o Review of information systems and computer concepts o Computer applications for financial decision making	1) Hospital Information Systems Overview 2) Financial Systems 3) Financial Modeling - A Must... 4) Hospital Financial Planning Models, JHFMA, Poggio, F. 5) Shared EDP ... ,JHFM, Poggio,F.
Friday 6:00-9:00 P.M.	Case Study and Analysis	Memorial Hospital - Parts I & II
Saturday 8:30-12:00 P.M.	Patient Care Information Systems, Role of Computers in Medicine	Current Status and Trends of Hospital Information Systems
Saturday 1:00-4:00 P.M.	Course Review and Wrap-Up	

Cost Containment and Operations Review
Business 601
The University of Wisconsin-Madison
Fall 1992
Center for Advanced Study in Health Care Fiscal
Management, Organization and Control
Professor: Mark A. Covaleski

Course Objectives:

Cost Containment and Operations Review is designed for students to understand the social, institutional, and operational pressures which have contributed to the costs of service provision in the American health care system. The emphasis will be on inquiry, identification, and integration of various sociological, political and organizational factors which serve to impact and/or constrain attempts to contain costs in our health system. The course will eventually identify specific actors, issues and tools relevant to institutional attempts at cost containment. The student should know the fundamental measurements and definitions of accounting to be able to meaningfully discuss and understand concepts and notions pertaining to social and institutional resources.

Course Readings:

Weekend reading assignments are listed by topic reading lists. These readings are drawn from two primary sources: 1) Books which can be purchased from one of the bookstores and/or the Center for Health Care Fiscal Management; and 2) Literature from academic and professional health care journals which are available in the Center for Health Care Fiscal Management. The reading requirements for this course are heavy and the student is advised to consider these responsibilities before signing for the course. The readings available at the bookstores are as follows:

1. Altman, S. H. & Blendor, R., Medical Technology: The Culprit Behind Health Care Costs? (DHEW Publication No. 79-3216, 1977).

2. American Hospital Association, Internal Control, Internal Auditing, and Operations Auditing for Hospitals (Chicago: AHA, 1979).

3. American Institute of Certified Public Accountants, Operational Audit Engagements (New York: AICPA, 1982).

4. Davis, K. & Schoen, C., Health and the War on Poverty (Washington D.C.: The Brookings Institute, 1978).

5. Mintzberg, H., Impediments to the Use of Management Information (New York: National Association of Accountants, 1977).

6. Zubkoff, M., Raskin, J. E. & Harft, R. S., Hospital Cost Containment: Selected Notes for Future Policy (New York: Prodist, 1978).

Topic Presentation and Report:

The first weekend will be presented in a traditional lecture format. The following three weekends will primarily consist of student presentations of the various topics addressed. Suggested reading lists for the topics are included in the syllabus. The students responsible for the presentation of a particular topic are expected to develop the topic beyond the suggested reading list. This development can include further literature search, interviews with knowledgeable sources, work experience, etc. The topic presentation is expected to be tied back to the problem identification and underlying issues of problem identification, organizational effectiveness and management control, and operations auditing that are presented in the first weekend. A written report is to be submitted with the one-hour presentation.

Grading and Administrative Procedures:

Evaluation of students:

1)	final exam	100 points
2)	topic presentation (this will be evaluated by the student audience as well as the instructor)	40 points
3)	topic report	40 points
4)	general class preparation and discussion	20 points
	Total	200 points

Office hours

Mondays, 7:30 - 9:30 a.m.
301 Commerce Building
262-1943

Syllabus:

I. WEEKEND ONE

A. Cost Containment and Problem Identification

1. Smith, H. L., Fottler, M. D. & Saxberg, B. O., "Cost Containment in Health Care: A Model for Management Research," Academy of Management Review, 6 (1981), pp. 397-407.

2. Cleverley, W. O., "Cost Containment in the Health Care Industry," Topics in Health Care Financing (Spring 1977), pp. 1-17.

3. Vraciu, R. A. & Griffith, J. R., "Cost Control Challenge for Hospitals," Health Care Management Review (Spring 1977), pp. 63-70.

4. Herzlinger, R., "Can We Control Health Care Costs?" Harvard Business Review (March-April 1978), pp. 102-110.

5. Georgopoulos, B. S., "The Hospital as an Organization and Problem-Solving System," in B. S. Georgopoulus (ed.) Organization Research on Health Institutions (Ann Arbor: The University of Michigan, 1972), pp. 9-48.

B. Organizational Effectiveness and Management Control

1. Perrow, C., "Demystifying Organizations," in R. C. Sarri and Y. Haserfeld (eds.) The Management of Human Services (New York: Columbia University, 1978), pp. 105-120.

2. Perrow, C., "Three Types of Effectiveness Studies," in P. S. Goodman, J. M. Pennings and Associates, New Perspectives on Organizational Effectiveness (San Francisco: Jossey-Bass, Inc., 1977), pp. 96-105.

3. Meyer, J. M. & Rowan, B., "Institutionalized Organizations: Formal Structure as Myth and Ceremony," The American Journal of Sociology, 83 (1977), pp. 340-363.

4. Edwards, R., Contested Terrain, Chapter 1 (New York: Basic Books, 1979).

5. Kanter, R., Men and Women of the Corporation, Chapters 6 and 7 (New York: Basic Books, 1979).

6. Ouchi, W., "A Conceptual Framework for the Design of Organizational Control Mechanisms," Management Science, 25, (1979), pp. 833-848.

7. Thompson, J. D. & Tuden, A., "Strategies, Structures and Processes of Organizational Decision," in J. D. Thompson and A. Tuden (eds.) Comparative Studies in Administration (Pittsburgh: University of Pittsburgh Press, 1959).

8. Mintzberg, H., Impediments to the Use of Management Information (New York: NAA, 1977).

9. Mintzberg, H., "The Professional Bureaucracy," in The Structuring of Organizations (Englewood Cliffs, N. J.: Prentice-Hall, 1979), pp. 348-379.

10. Anthony, R. & Herzlinger, R., Chapter 2 in Management Control in Non-Profit Organizations (Homewood, IL: Irwin, 1975).

11. Earl, M. J. & Hopwood, A. G., "From Management Information to Information Management," in H. C. Lucas, F. F. Lard, T. J. Lincoln and K. Supper (eds.) The Information Systems Environment (London: North-Holland Publishing Co., 1980), pp. 3-13.

12. Cooper, D. J., Hayes, D. & Wolf, F., "Accounting in Organized Anarchies: Understanding and Designing Accounting Systems in Ambiguous Situations," Accounting, Organizations and Society, 6 (1981), pp. 175-191.

C. Operations Auditing

1. AICPA, Operational Auditing by CPA Firms: Exposure Draft (New York: AICPA, 1980).

2. AHA, Internal Control, Internal Auditing, and Operations Auditing for Hospitals (Chicago: AHA, 1979).

3. Flesher, D. L., "Finding Inefficiencies: An Operations Audit Model," Hospital & Health Services Administration (Fall 1979), pp. 46-66.

4. Wolper, L. F., "Containing Costs through Operational Review," Hospital Financial Management (May 1980), pp. 12-13+.

5. Kowalski, J., "Comprehensive Materials Management," Hospital Progress (March 1977), pp. 76-83.

6. Housely, C. E., "The Many Ways to Contain Costs Through Effective Material Management," in Hospital Material Management (Aspen, 1978).

II. WEEKEND TWO

A. Overview of Perspectives on Cost Containment

1. Davis, K. & Schoen, C., Health and the War on Poverty (Washington, D. C., The Brookings Institute, 1978).

2. Levenson, I., "Some Policy Implications of the Relationship Between Health Services and Health," Inquiry, 16 (Spring 1979), pp. 9-21.

3. Fein, R., "Social and Economic Attitudes Shaping American Health Policy," Milbank Memorial Fund Quarterly, 58 (1980), pp. 349-367.

4. Muller, C. F., "Hospital Cost Containment and the Health Economy," Health Care Management Review (Spring 1981), pp. 9-17.

5. McGregor, M., "Hospital Costs: Can They be Cut?" Milbank Memorial Fund Quarterly, 59 (1) (1981), pp. 89-98.

The following readings are drawn from M. Zubkoff, I. E. Raskin and R. S. Hanft (eds.) Hospital Cost Containment: Selected Notes for Future Policy (New York: Prodist, 1978).

6. Rosenthal, G., "Controlling the Cost of Health Care," pp. 33-56.

7. Schweitzer, S. O., "Health Care Cost-Containment Programs: An International Perspective," pp. 57-75.

8. McMahon, J. A. & Drake, D. F., "The American Hospital Association Perspective," pp. 76-102.

9. Ingbar, M. L., "The Consumer's Perspective," pp. 103-165.

10. Dunn, W. L. & Lefkowitz, B., "The Hospital Cost Containment Act of 1977: An Analysis of the Administration's Proposal," pp. 166-214.

11. Zubkoff, W., "Hospital Cost Containment and the Administrator," pp. 244-262.

12. Levenson, I., "Policy Coordination and the Choice of Policy Mix," pp. 609-635.

B. Strategic Management and Its Impact on Cost Containment

1. Thieme, C. W., Wilson, T. E. & Long, D. M., "Strategic Planning for Hospitals Under Regulation," Health Care Management Review (Spring 1981), pp. 35-43.

2. Harris, R. F., "Strategic Financial Planning: Mandate for Survival," Hospital Progress (June 1982), pp. 42-47.

3. Goldsmith, J. C., "The Health Care Market: Can Hospitals Survive?" Harvard Business Review (September-October 1980), pp. 100-112.

4. Hall, W. K., "Survival Strategies in a Hostile Environment," Harvard Business Review (September-October 1980), pp. 75-85.

5. Kloeze, H. J., Mokenkamp, A. & Roelofs, F. J. W., "Strategic Planning and Participation: A Contradiction in Terms," Long Range Planning, 13 (October 1980), pp. 10-20.

6. Levitt, T., "Marketing Intangible Products and Product Intangibles," Harvard Business Review (May-June 1981), pp. 94-102.

7. Longest, B. B., Jr., "An External Dependence Perspective of Organizational Strategy and Structure: The Community Hospital Case," Hospital and Health Service Administration (Spring 1981), pp. 50-69.

8. McLaughlin, C. P., "Strategic Planning and Control in Small Health Organizations," Health Care Management Review (Winter 1976), pp. 45-53.

9. Milch, R. A., "Product-Market Differentiation: Strategic Planning Model for Community Hospitals," Health Care Management Review (Spring 1980), pp. 9-16.

10. Milch, R. A. & Martinelli, P. A., "Community Health Markets: A Portfolio Perspective," Health Care Management Review (Fall 1978), pp. 23-28.

11. Schezinger, I. H., "Ongoing Transition is Forecast for Hospitals," Hospitals (January 16, 1980), pp. 62-65.

12. Simon, J. K., "Marketing the Community Hospital: A Tool for the Bekaguered Administrator," Health Care Management Review (Spring 1978), pp. 11-23.

13. Swett, J. N., "Where is Hospital Planning Headed?" Hospital and Health Services Administration (Spring 1981), pp. 5-25.

14. Webber, J. B. & Dula, M. A., "Effective Planning Committees for Hospitals," Harvard Business Review (May-June 1974), pp. 133-142.

15. Wind, Y. & Mahajan, V., "Designing Product and Business Portfolios," Harvard Business Review (January-February 1981), pp. 155-165.

16. Berkowitz, E. N. & Flexner, W. A., "The Marketing Audit: A Tool for Health Service Organizations," Health Care Management Review (Fall 1978), pp. 51-57.

17. Harrington, M. B., "Forecasting Areawide Demand for Health Care Services: A Critical Review of Major Techniques and Their Application," Inquiry (September 1977), pp. 254-268.

C. Guest Speaker--Ted Grazman, Price Waterhouse & Co..

III. WEEKEND THREE

A. Government Involvement in Cost Containment Efforts

1. O'Hare, T., "Clear Federal Strategy is Emerging for Cost Control," Hospital Financial Management (February 1979), pp. 18-20.

2. Roseman, C., "The Politics of HSA Cost Containment Efforts: A Symposium," Journal of Health and Human Resources Administration (Summer 1981), pp. 5-9.

3. Budetti, P., "Congressional Perspectives on Health Planning and Cost Containment: Lessons from the 1979 Debate and Amendments," Journal of Health and Human Resources Administration (Summer 1981), pp. 10-19.

4. Scanlon, W., "A Theory of the Nursing Home Market, Inquiry, 17 (Spring 1980), pp. 25-41.

5. Enthoven, A. & Noll, R., "Regulatory and Nonregulatory Strategies for Controlling Health Care Costs," in S. H. Altman and R. Blendon (eds.) Medical Technology: The Culprit Behind Health Care Costs? (DHEW Publication No. 79-3216, DHEW, 1977), pp. 213-234.

The following readings are drawn from M. Zubkoff, J. E. Raskin and R. S. Hanft (eds.) Hospital Cost Containment: Selected Notes for Future Policy (New York: Prodist, 1978).

6. Ginsburg, P. B., "Impact of the Economic Stabalization Program on Hospitals: An Analysis with Aggregate Data," pp. 293-323.

7. Baker, K. B., "Hospital Rate Setting--This Way to Salvation," pp. 324-369.

8. Hellinger, F. J., "An Empirical Analysis of Several Perspective Reimbursement Systems," pp. 370-400.

9. Cohen, H. A., "Experiences of a State Control Commission," pp. 401-428.

10. Salkever, D. S. & Bice, T., "Certificate-ofNeed Legislation and Hospital Costs," pp. 429-460.

11. Blumstein, J. F., "The Role of PSROs in Hospital Cost Containment," pp. 461-485.

B. Alternative Institutional Arrangements

1. Zuckerman, H. S., "Multi-Institutional Systems: Their Promise and Performance," in H. S. Zuckerman and L. E. Weeks (eds.) Multi-Institutional Hospital Systems (Chicago: Hospital Research and Educational Trust, 1979).

2. Vraciu, R. A. & Zuckerman, H. S., "Legal and Financial Constraints on the Development and Growth of Multiple Hospital Arrangements," Health Care Management Review, 4 (Winter 1979), pp. 39-47.

3. Barrett, D., "Multi-Hospital Systems: The Process of Development," Health Care Management Review (Summer 1979), pp. 49-59.

4. Brown, M., "Current Trends in Cooperative Ventures," Hospitals, 48 (June 1974), pp. 40-44.

5. Brown, M., "Sharing: An Overview," Topics in Health Care Financing (Summer 1976), pp. 1-11.

6. Brown, M., "Sharing: An Overall Assessment," Topics in Health Care Financing (Summer 1976), pp. 109-121.

7. Schermerhorn, J. R., "Open Questions Limiting the Practice of Interorganizational Development," Group & Organization Studies (March 1978).

8. Bartscht, K. G., "Increasing Hospital Revenue Sources through Mergers and Consolidations," Topics in Health Care Financing (Fall 1981), pp. 7-19.

9. Warner, M., Steinberg, J. S. & Brown, M., "A Strategic Planning Model for Multi-hospital Systems," Inquiry, 18 (Fall 1981), pp. 214-223.

10. Frank, F. & George, M. P., "Funding Strategy among Multi-Hospital Systems," Hospital Financial Management (September 1981), pp. 24-26+.

11. Friedman, B., Perskalla, W. & Beazoglou, T., "Sharing Arrangements in the Nonprofit Hospital Industry," Health Services Research (Summer 1979), pp. 150-159.

12. Palmer, M., "Seven Ways HCFA Discourages Shared Services," Hospital Financial Management (March 1980), pp. 44-46+.

C. The Role of Accounting Information in Cost Containment

1. Sorensen, J. E. & Grove, H. D.," Cost-Outcome and Cost-Effectiveness Analysis: Emerging Nonprofit Performance Evaluation Techniques," The Accounting Review (July 1977), pp. 658-675.

2. Vraciu, R. A., "Programming, Budgeting and Control in Health Care Organizations: The State of the Art," Health Services Research (Summer 1979), pp. 126-149.

3. Neuman, J. L., "Make Overhead Cuts that Last," Harvard Business Review (May-June 1975), pp. 116-126.

4. Herzlinger, R., "Why Data Systems in Nonprofit Organizations Fail," Harvard Business Review (January-February 1977), pp. 81-86.

5. Macleod, R. K., "Program Budgeting Works in Nonprofit Institutions," Harvard Business Review (September-October 1971), pp. 46-56.

6. Soulier, M. Z. & DeCoster, D. t., "Productivity Versus Cost Control: Considerations for Health Care Managers," Health Care Management Review (Winter 1982), pp. 15-20.

7. Nagy, J. E., "Hospitals Must Identify Fixed and Variable Costs," Hospital Financial Management (March 1982), pp. 50-53+.

8. Ament, R. P. & Kobrinski, E. J., "A Foundation for Hospital Care Mix Measurement," Inquiry, 18 (Fall 1981), pp. 247-254.

9. Barnard, C. & Esmond, Jr. T., "DRGs--A Progress Report from the Provider Viewpoint," Hospital Financial Management (January 1982), pp. 48-50+.

10. Bentley, J. D. & Butler, P. W., "Case Mix Reimbursement: Measures, Applications, Experiments," Hospital Financial Management (March 1980), pp. 24-26+.

11. Butler, P. W. & Bentley, J. D., "Ten Issues to Consider When Evaluating Case-Mix Reimbursement," Hospital Financial Management (June 1980), pp. 34+.

12. Bentley, J. D. & Butler, P. W., "Measurement of Case Mix," Topics in Health Care Financing, 8 (Summer 1982), pp. 1-12.

13. Lichtig, L. K., "Data Systems for Case Mix," Topics Health Care Financing, 8 (Summer 1982), pp. 13-19.

14. Cohen, H. A. & Atkinson, J. G., "Case Mix and Regulation," Topics in Health Care Financing, 8 (Summer 1982), pp. 21-28.

15. Yoder, J. L. & Connor, R. A., "Diagnosis Related Groups and Management," Topics in Health Care Financing, 8 (Summer 1982), pp. 29-42.

16. Thompson, J. S., "Diagnosis Related Groups and Quality Assurance," Topics in Health Care Financing, 8 (Summer 1982), pp. 43-49.

17. Thompson, J. D., "One Application of the DRG Planning Model," Topics in Health Care Financing, 8 (Summer 1982), pp. 51-65.

18. Reiss, J. B., "Future Directions for Case-Mix Applications," Topics in Health Care Financing, 8 (Summer 1982), pp. 67-78.

19. "Appendix A--Definitions of Case-Mix Data Items," Topics in Health Care Financing, 8 (Summer 1982), pp. 79-81.

20. Thompson, J. D., Averill, R. F. & Fetter, R. B., "Planning, Budgeting, and Controlling--One Look at the Future: Case-Mix Cost Accounting," Health Services Research (Summer 1979), pp. 111-125.

The following readings are drawn from M. Zubkoff, I. E. Raskin and R. S. Hanft (eds.) Hospital Cost Containment: Selected Notes for Future Policy (New York: Prodist, 1978).

21. Cleverley, W. O., "The Relationship of Hospital Cost Measurement to Hospital Cost Control Programs," pp. 489-513.

22. Lipscomb, J., Raskin, I. E. & Eichenholz, J., "The Use of Marginal Cost Estimates in Hospital Cost-Containment Policy," pp. 514-537.

23. Lave, J. R. & Lave, L. R., "Hospital Cost Function Analysis: Implications for Cost Controls," pp. 538-571.

IV. WEEKEND FOUR

A. The Impact and Control of Professionals--Nurses

1. Stieglitz, H., "What's Not on the Organizatoinal Chart," Social Work Administration: A Resource Book, 1970, pp. 258-263.

2. Kramer, M., Reality Shock, Chapter 1 (St. Louis: C. V. Mosby, 1974).

3. Lieb, R., "Power, Powerlessness and Potential--Nurse's Role Within the Health Care Delivery System," Image, 10 (October 1978), pp. 75-83.

4. Georgopoulos, B., & Christman, L., "The Clinical Nurse Specialist: A Role Model," American Journal of Nursing, 70 (1970), pp. 1030-1039.

5. Stevens, B. J., "Accountability of the Clinical Specialist: The Administrator's Viewpoint," Journal of Nursing Administration (February 1976), pp. 30-32.

6. Marram, G. D., "The Comparative Costs of Operating a Team and Primary Nursing Unit," Journal of Nursing Administration (May 1976).

7. Giovannetti, P., "Understanding Patient Classification Systems," Journal of Nursing Administration (February 1979), pp. 4-8.

8. Moriuchi, M., et al., "Juggling Staff to Reduce Costs," Dimensions in Health Services (April 1978), pp. 13-14.

9. Warner, D. M., "Nurse Staffing, Scheduling, Reallocation in the Hospital," Hospital & Health Services Administration (Summer 1976), pp. 77-88.

10. Covaleski, M. A., "The Economic and Professional Legitimacy of Nursing Services," Hospital & Health Services Administration (Fall 1981), pp. 75-91.

11. Covaleski, M. A., & Dirsmith, M. D., "Building Tents for Nursing Services through Budget Negotiation Skills," Nursing Administration Quarterly (forthcoming).

12. Stevens, B. J., "Power and Politics for the Nurse Executive," Nursing and Health Care (November 1980), pp. 208-212.

13. Johnson, P., "Women and Power: Toward a Theory of Effectiveness," Journal of Social Issues, 32, (No. 3, 1976).

14. "Identifying Nursing Costs in the Hospital Budget," Public Policy Bulletin, 1 (June 1982), pp. 1-6.

15. Hughes, G. D., "Can Marketing Help Recruit and Retain Nurses?" Health Care Management Review (Summer 1979).

16. Grant, S., Bellinger, A. & Sweda, B., "Measuring Productivity through Patient Classification," Nursing Administration Quarterly (Spring 1982), pp. 77-83.

17. Sheridan, D., "The Season for Collective Bargaining," Nursing Administration Quarterly (Winter 1982), pp. 1-8.

18. Stern, E., "Collective Bargaining: A Means of Conflict Resolution," Nursing Administration Quarterly (Winter 1982), pp. 9-20.

19. Luttman, P., "Collective Bargaining and Professionalism: Incompatible Ideologies?" Nursing Administration Quarterly (Winter 1982), pp. 21-28.

20. Eldridge, I. & Levi, M., "Collective Bargaining as a Power Resource for Professional Goals," Nursing Administration Quarterly (Winter 1982), pp. 29-40.

B. The Impact and Control of Professionals--Physicians

1. Myers, L. & Schroeder, S., "Physician Use of Services for the Hospitalized Patient: A Review, with Implications for Cost Containment," Milbank Memorial Fund Quarterly, 59 (1981), pp. 481-507.

2. Kirchner, M., "Can Doctors Truly Do Much About Hospital Costs?" (Oradell, NJ: Medical Economics Co., 1978).

3. Kaskiw, E. A., "Overview of Physician Compensation," Topics in Health Care Financing (Spring 1978), pp. 1-9.

4. Gabel J. R. & Redisch, M. A., "Alternative Physician Payment Methods: Incentives, Efficiency, and National Health Insurance," Milbank Memorial Fund Quarterly (Winter 1979), pp. 38-59.

5. Weisbord, M. R. & Stoelwinder, J. U., "Linking Physicians, Hospital Management, Cost Containment and Better Medical Care, Health Care Management Review (Spring 1979), pp. 7-13.

6. Garland, M. J., "Teaching Cost Containment to Medical Students: The University of Oregon Experience."

7. Weinstock, N. B. & Weil, T. P., "Hospital Capital Formation: Why More Difficulty Ahead?" Hospital Financial Management (August 1981), pp. 28-30+.

8. Silvers, J. B., "Physicians, Hospitals and Capital: Competition and Confusion," Hospital Financial Management (August, 1981), p. 31.

The following readings are drawn from M. Zubkoff, I. E. Raskin & R. S. Hanft (eds.) Hospital Cost Containment: Selected Notes for Future Policy (New York: Prodist, 1978).

9. Redisch, M. A., "Physician Involvement in Hospital Decision Making," pp. 217-243.

10. Wagner, J. L. & Zubkoff, M., "Medical Technology and Hospital Costs," pp. 263-485.

C. The Impact of Capital on Cost Containment Efforts

1. Neuhauser, D., "The Future of Technology and Manpower in Medical Care," Paper presented at the AUPHA Conference on Financial Management, March, 1982, Cleveland, Ohio.

2. Warner, K. E., "Effects of Hospital Cost Containment on the Development and Use of Medical Technology," Milbank Memorial Fund Quarterly, 56 (Spring 1978), pp. 187-211.

3. Moloney, T. W. & Rogers, D. e., "Medical Technology--A Different View of the Contentious Debate Over Costs," New England Journal of Medicine, 301 (December 1979), pp. 1413-1419.

4. Whitted, G. S., "Medical Technology Diffusion and Its Effects on the Modern Hospital," Health Care Management Review (Spring 1981), pp. 45-54.

5. Hellinger, F. J., "Controlling Costs by Adjusting Payment for Medical Technologies," Inquiry, 19 (Spring 1982), pp. 34-43.

The following readings are drawn from S. H. Altman and R. Blendon (eds.) Medical Technology: the Culprit Behind Health Care Costs? (DHEW Publication No. 75-3216, DHEW, 1977).

6. Blendon, R. J. & Moloney, T. W., "Perspectives on the Growing Debate over the Cost of Medical Technologies," pp. 10-23.

7. Altman, S. H. & Wallack, S. S., "Technology on Trial--Is it the Culprit Behind Rising Health Costs? The Case for and against," pp. 24-38.

8. Scitovsky, A. A., "Changes in the Use of Ancillary Services for 'Common' Illness," pp. 39-56.

9. Sanders, C. A., "Technology and the Hospital," pp. 57-76.

10. Rosenthal, G., "Anticipating the Costs and Benefits of New Technology: A Typology for Policy," pp. 77-87.

11. Rettig, R. A., "End-stage Renal Disease and the 'cost' of Medical Technology," pp. 88-115.

12. Willems, J. S., et al., "The Computed Tomography (CT) Scanner," pp. 116-143.

13. Fineberg, H. V., "Clinical Chemistries: The High Cost of Low-cost Diagnostic Tests," pp. 144-165.

14. Robbins, F. C., "Assessing the Consequences of Biomedical Research," pp. 166-177.

15. Schroeder, S. A. & Showstack, J. A., "The Dynamics of Medical Technology Use: Analysis and Policy Options," pp. 178-212.

16. Enthoven, A. & Noll, R., "Regulatory and Nonregulatory Strategies for Controlling Health Care Costs," pp. 213-234.

17. Marks, P. A., "Biomedical Research and Its Technological Products in the Quality and Cost Problems of Health Practices," pp. 235-241.

18. Gaus, C. R. & Cooper, B. S., "Controlling Health Technology," pp. 242-252.

19. Berman, R. A. & Moloney, T. W., "Regulating the Cost of Health Care: A Discussion and a Proposal," pp. 253-261.

20. Heyssell, R. M., "Controlling Health Technology: A Public Policy Dilemma," pp. 262-271.

21. Klarman, H. E., "Observations on Health Care Technology: Measurement, Analysis, and Policy," pp. 273-291.

22. Report of the Symposium, pp. 292-302.

D. Final Exam

JONES/TRENTIN CHAPTERS

THE BUDGET PROCESS

1) DESCRIBE ORGANIZATION
   a) Style
   b) Services
   c) Relationships

2) ESTABLISH RESPONSIBILITY SYSTEM
   a) Responsive to (1)
1-3 b) Participatory Development

3) PROJECT VOLUME
   a) By Management and MD's
   b) Units of Service
   c) Case Mix

---

4) ESTABLISH STANDARDS FOR UNITS OF SERVICE
   a) Participatory
   b) In Terms of People and Things
   c) Historical
   d) Engineered

4-7 5) ESTABLISH STANDARDS FOR CASE MIX

6) COST OUT STANDARDS

7) DEVELOP COST REQUIREMENTS FOR RESPONSIBILITY CENTERS - IN TERMS OF VOLUME (3) AT STANDARD (4)

---

8) IDENTIFY OTHER FINANCIAL REQUIRMENTS
   a) Working Capital
   b) Asset Purchases
   c) Capital Growth
   d) Discounts

8-9 9) ALLOCATE COST OF OTHER FINANCIAL REQUIREMENTS TO REVENUE CENTERS
   a) Management Method
   b) Third Party Method

10) SET RATES
   a) Identify Unit (Hours, Days, Test)
   b) Solve for Desired Rate
   c) Solve for Obtainable Rate

---

11) PRODUCE BUDGET - SPECIFIC PLAN FOR THE/A YEAR
   a) By Responsibity Center
   b) By Case
   c) By Line Item for External Purposes

10-15 12) REPORT REGULARLY (AND PROMPTLY) TO RESPONSIBILITY MANAGERS

13) EXPLAIN AND INTERPRET VARIANCES

14) REVISE METHODS TO ADHERE TO PLAN OR PLAN TO ADHERE TO METHODS

Management Accounting for Health Services
Business 712
University of Wisconsin-Madison
Spring 1982
Dr. Mark A. Covaleski

Course Objectives

Management Accounting for Health Services is designed for students who seek to assume administrative and/or planning positions in the health field. The emphasis will be on financial concepts of importance to all health care administrators in responsible positions, not just financial specialists. The course should provide the student with the knowledge base necessary to deal effectively with the financial aspects of management decision-making in health institutions. The student should understand the relationships between external controls and internal institutional financial decisions and should be prepared to critically assess management accounting and budgeting practices.

Since this course is heavily problem and application oriented, attendance and class participation is vital. Homework assignments will be discussed on the day assigned. Therefore, adequate advance preparation is necessary to achieve maximum benefits from class discussion. My recommendation is to never spend more than half an hour on any problem that you can make no progress on. Check keys are provided with the syllabus to assist some homework preparation.

Course Texts

Introduction to Management Accounting, 5th ed., Horngren, 1981.

Management Accounting for Health Care Organizations, Suver and Neumann, 1981.

Managing the Finances of Health Care Organizations, Bisbee and Vraciu, 1980.

Course Grading

Exam 1	30%
Exam 2	30%
Comprehensive Case (Chpt. 14)	30%
Class discussion and preparation	10%
	100%

Administration

Office Hours 1:30-3:30 W
368 Bascom Hall
263-3922

Case Analysis

This case analysis should be typewritten. It may follow this outline:

I. Introduction
II. Problem Identification
III. Analysis (7 major areas)
IV. Recommendations
V. General Implications
VI. References

The section on general implications is very important and should be emphasized.

Course Contents

- Introduction to Management Accounting for Health Care Organizations (Session 1)
  - the management process and accounting
  - management accounting and service organizations
  - performance reporting
- Cost Concepts and Cost Behavior Patterns (Sessions 2 through 5)
  - cost/volume/ profit analysis
  - variable costs and fixed costs
  - direct and indirect costs
  - estimating the variable cost component
  - cost control in hospitals
  - overhead costs
- Budget and Planning Systems (Sessions 6 through 10)
  - characteristics of budgets
  - types of budgets
  - difficulties of forecasting
  - the budget timetable
  - preparing the operating budget
  - preparing the revenue budget
  - preparing the expense budget
  - preparing the capital expenditure budget
  - preparing the cash flow budget
  - behavioral aspects of budgeting
  - flexible budgets and breakeven analysis
  - multiproduct breakeven analysis
  - performance standards
  - zero base budgeting
  - responsibility accounting and performance measurement
  - programming, budgeting and control
  - impact of reimbursement on budget planning
  - cost control incentive programs
  - example of the budgeting process at St. John's Hospital

- Standard Cost Accounting and Variance Analysis (Sessions 11 through 15)
  - flexible budgets
  - standards for material and labor
  - controllability and variances
  - output measurement and standard cost
  - patient mix and variance analysis

- Exam #1 and Return Exam (Sessions 16 and 17)

- Cost Finding and Cost Allocation (Sessions 18 through 21)
  - types and allocation of overhead costs
  - overhead costs, flexible budgeting and the management control process
  - overhead variance analysis
  - management control and performance measurement using variance analysis
  - hospital rate setting
  - matrix algebra calculations for reciprocal cost finding

- Inventory Management and Control (Session 22)
  - inventory control techniques
  - order points, order quantity and purchase price
  - probabilistic and uncertainty models
  - EOQ formula derivation
  - management of working capital

- Capital Budgeting and Financing (Sessions 23 through 27)
  - focus on programs or projects
  - discounted cash flow models
  - uncertainty and sensitivity analysis
  - capital budgeting and inflation
  - cost of capital concept
  - impact of cost-based reimbursement
  - lease versus buy decisions
  - decision models for capital investment and financing decisions in hospitals
  - the future of investment decision making in the health care industry

- Financial Statement Analysis (Session 28)
  - liquidity and solvency ratios
  - turnover ratios
  - performance ratios
  - financial structure ratios

- Comprehensive Case Study adapted from HFMA Fellowship Exam (Session 29)
  - standard cost determination
  - economic order quantities
  - forecast budgets and flexible budgeting
  - cost finding procedures
  - performance reports and variance analysis
  - economic analysis for special decisions
  - analysis of financial statements

- Exam #2 (Session 30)

Course Outline

Date	Session	Reading Assignments	Problem Assignments
1/26	1	H, 1 S&N, 1	1-25, 1-26 1-2, 1-6, 1-8, 1-9
1/28	2	H, 2	2-12, 2-16, 2-18
2/2	3	H, 2	2-23, 2-28, 2-33
2/4	4	S&N, 2	2-6, 2-7, 2-9, 2-13, 2-14
2/9	5	B&V, pp. 145-185	--
2/11	6	H, 6	6-18, 6-20
2/16	7	S&N, 3, Appendices 1 and 2	3-11, 3-12
2/18	8	V&V, pp. 115-144, 431-448	--
2/23	9	S&N, 4, Appendix 3*	4-5, 4-7, 4-11, 4-12, 4-15 4-16, 4-17,
2/25	10	S&N, 5, Appendix 4; B&V, pp. 236-270 H, 9, pp. 235-241	5-8, 5-10, 5-12, 5-13
3/2	11	H, 7	7-2, 7-22, 7-23
3/4	12	H, 7	7-28, 7-29, 7-30, 7-32
3/9	13	S&N, 6	6-9, 6-10, 6-11, 6-14, 6-15 6-16, 6-17
3/11	14	S&N, 6, Appendix 5*	6-18, 6-19
3/16	15	S&N, 6, Appendix 5*	6-24, 6-25, 6-26
3/18	16	Exam #1	--
3/30	17	Return Exam	--
4/1	18	S&N, 7	7-11, 7-12
4/6	19	H, 9, pp. 241-257	9-20, 9-27, 9-28, 9-30
4/8	20	S&N, 8, Appendix 6	8-5, 8-8, 8-10, 8-11
4/13	21	B&V, pp. 7-98	--
4/15	22	S&N, 9, Appendices 7 and 8	9-10, 9-11
4/20	23	H, 11	11-3, 11-4, 11-23, 11-25 11-27
4/22	24	H, 11	11-28, 11-30, 11-31, 11-32

Date	Session	Reading Assignments	Problem Assignments
4/27	25	S&N, 10, Appendices 9*, 10 and 11*	10-9, 10-12, 10-13
4/29	26	S&N, 10, Appendices 9*, 10 and 11*	10-14, 10-15
5/4	27	B&V, pp. 99-114, 382-430.	--
5/6	28	S&K, 11	11-6, 11-7
5/11	29	Discussion of Comprehensive Case: Memorial Hospital (Chpt. 14, S&N)	--
5/13	30	Exam #2	--

Accounting, Fiscal Planning, and Control
of Health Services Institutions
Business 808
University of Wisconsin-Madison
Fall 1982
Center for Advanced Study in Health Care
Fiscal Management, Organization and Control
Professor Mark A. Covaleski

Course Objectives:

Accounting, Fiscal Planning, and Control of Health Services Institutions is designed for students who seek to assume health field positions requiring expertise of accounting and fiscal skills. The emphasis will be on in-depth study of accounting concepts relevant to financial specialists. The course should develop the student's knowledge base of accounting principles and concepts such that the student can deal effectively with contemporary financial accounting issues in the health care field. The student should understand accounting methods, concepts, measurements, and structure in addressing income concepts, cash and fund flows, asset and liability measurement, and disclosure in financial reporting, relevant to the health care industry.

Course Readings:

A. Text

Amercian Institute of Certified Public Accountants, Hospital Audit Guide, 3rd ed. (New York: AICPA, 1980)

B. Journal Articles

This is the primary source of readings. All required readings listed in the syllabus are available in the Center for Health Care Fiscal Management Library.

C. Reference Books

The first several sessions of this course will be devoted to a quick review of the procedural aspects of financial accounting in the health care industry. It is expected that the student is well grounded in traditional introductory and intermediate financial accounting. The attempt will be to address the processes particular to hospital financial accounting. If you do not feel confident about your background in financial accounting please refer to the following texts which will be on reserve at the Business School Library:

1. Broyles, R. W., Hospital Accounting Practice (Germantown, MD: Aspen Systems, 1981)

2. Cleverley, W. O., Essentials of Hospital Finance (Germantown, MD: Aspen Systems, 1978)

3. Kieso, D. E. and Weygandt, J. J., Intermediate Accounting, (New York: John Wiley & Sons, 1980)

4. Seawell, L. V., Introduction to Hospital Accounting, (Chicago: HFMA, 1977).

Grading and Administrative Procedures

Office Hours

Mondays, 7:30 - 9:30 a.m.
301 Commerce Building
262-1943

Evaluation of Students

1.	Exam #1	30%
2.	Exam #2	40%
3.	Presentation of financial statement analysis	20%
4.	Class preparation and discussion	10%
		100%

Syllabus

- Week One: Introduction and Overview

1. Ouchi, W. G., "A Conceptual Framework for the Design of Organizational Control Mechanisms," Management Science, 25 (September, 1979), pp. 833-848.

2. Ijiri, Y., Theory of Accounting Measurement, Studies in Accounting Research #10, (Sarasota, FL: American Accounting Association), Preface, pp. ix-xiii.

3. Long, H. W., "Valuation as a Criterion in Not-for-Profit Decision Making," Health Care Management Review, 1 (Summer, 1976), pp. 34-46.

4. Ziff, J. M., "Five Common Misconceptions about Hospital Finance," Hospital Financial Management (November, 1980), pp. 48-49.

- Weeks Two through Five: The Financial Accounting Process with an Emphasis on Fund Accounting

1. Herzlinger, R., Note on Accounting for Hospitals (Boston: Harvard Business School, 1977).

2. AICPA, Hospital Audit Guide, [illegible] ed. (New York: AICPA, 1980).

3. Holder, W. H., "Revenue Recognition in Not-for-Profit Organizations," The CPA Journal (November, 1976).

4. Long, H. W. and Silvers, J. B., "Health Care Reimbursement is Federal Taxation of Tax-Exempt Providers," Health Care Management Review, 1 (Winter, 1976), pp. 9-23.

5. Cleverley, W. O., "Profitability in the Health Care Industry: An Overview," Topics in Health Care Financing (Fall, 1977), pp. 1-12.

6. Whitman, J. W., "Return on Equity is Justifiable," Hospital Financial Management (July, 1981), p. 7.

7. Bradford, C. K., "Bad Debts are an Operating Expense," Hospital Financial Management (February, 1980), pp. 49-51.

8. Oszustowicz, R. J., "Working Capital Management: How Strong is it in Hospitals," Hospital Financial Management (April, 1980), pp. 12+.

9. Cleverley, W. O., "Accounting Return on Equity in the Nonprofit Hospital," Hospital Financial Management (July, 1981), pp. 26-28+.

10. Copeland, R. and Jacobs, P., "Cost of Capital, Target Rate of Return, and Investment Decision Making," Health Services Research, 16 (Fall, 1981), pp. 335-341.

11. Covaleski, M. A., "Practice Problem in Financial Accounting," 1981.

12. Covaleski, M. A., "Alternative Presentations of Revenue and Expense Statement," 1981.

13. Case Study, St. Luke's Hospital.

• Sessions Six and Seven: Financial Statement Analysis

1. Herzlinger, R., Note on Accounting for Hospitals (Boston: Harvard Business School, 1977).

2. AICPA, Hospital Audit Guide, 3rd ed. (New York: AICPA, 1980).

3. Cleverley, W. O., and Nilson, K., "Assessing Financial Position with 29 Key Ratios," Hospital Financial Management (January, 1980), pp. 30-34+.

4. Neumann, B. R. and Suver, J. D., "ROI: A Diagnostic Tool for a Healthy Bottom Line," Hospital Financial Management (July, 1980), pp. 14-16+.

5. Financial Statements from the following hospitals:

   Salem Hospital
   Manchester Hospital
   Memorial Hospital
   Omega Hospital
   Alta Bates Hospital
   University Hospital (in Herzlinger Note)

• Sessions Eight and Nine: Exam and Return Exam

- Session Ten: Position Papers of Hospital Financial Management Association

1. HFMA Principles and Practices Board Statement 1, Uniform Accounting and Uniform Reporting in Hospitals (Chicago: HFMA, 1977)

2. HFMA Principles and Practices Board Statement 2, Defining Charity Service as Contrasted to Bad Debts (Chicago: HFMA, 1978)

3. HFMA Principles and Practices Board Statement 3, Supplementary Reporting of Hospital Financial Requirements (Chicago: HFMA, 1980)

4. HFMA Principles and Practices Board Statement 4, Reporting of Certain Transactions Arising in Connection with the Issuance of Debt (Chicago: HFMA, 1982)

5. HFMA Principles and Practices Discussion Memo, Accounting and Reporting for Agency Relationships (Chicago: HFMA, 1982)

- Session Eleven: Professional Literature Impacting Hospital Financial Reporting

1. Weinstein, E. A., "Forging Nonprofit Accounting Principles," The Accounting Review (October, 1978), pp. 1005-1017.

2. FASB, Tentative Conclusions on Objectives of Financial Statements of Business Enterprises (Stamford, CT: FASB, 1976)

3. FASB, Financial Accounting in Nonbusiness Organizations (Stamford, CT: FASB, 1978)

4. FASB Discussion Memorandum, "Effect of Rate Regulation on Accounting for Regulated Enterprises," December 31, 1979.

5. Covaleski, M. A. and Dirsmith, M. W., "The Health Industry's Influence on Financial Reporting Policies: An Evolutionary Perspective," Working Paper, 1981.

6. Kovener, R. R., "Is SHUR a Cause for Concern," Hospital Financial Management (February, 1979), pp. 14-17.

7. Touche Ross & Co, "Response--The Annual Hospital Report," 1980.

8. Deloitte Haskins & Sells, "Annual Hospital Report (AHR)--Our Comments and Recommendations," 1980.

- Session Twelve: Contemporary Issues--Capitalization of Interest, Foundations, and Prospective Fixed Price Payments

1. Arcady, A. T. and Shaw, W. T., "Capitalizing Interest: The FASB Answer," Hospital Financial Management (May, 1980), pp. 22-25.

2. HFMA letter to FASB Re: FASB 34, "Capitalization of Interest Costs."

3. AICPA, Exposure Draft, "Clarification of Reporting Practices Concerning Hospital Related Organizations," August 31, 1979.

4. Vitello, J., "Exposure Draft Threatens the Future of Hospital Foundation," Hospitals (June 16, 1978), pp. 155-156+.

5. Serluco, R. J., "Implications of AICPA Position on Foundations," Hospital Financial Management (September, 1979), pp. 22-23+.

6. AICPA, Statement of Position 81-2, "Reporting Practices Concerning Hospital Related Organizations," August 1, 1981.

7. Ernst & Whinney, "The AHA Proposal: Medicare Prospective Fixed Price Payments to Hospitals," 1982.

8. HFMA, "General Guidance Concerning Prospectively Determined Prices," May, 1982.

- Sessions Thirteen and Fourteen: Contemporary Issues--Financial Reporting and Capital Management

1. Valiante, J. D., "Policy Issues in Health Care Capital Management," Hospital Financial Management (January, 1981), pp. 12-16+.

2. Lightle, M. A., "Changes in the Sources of Capital," Hospital Financial Management (February, 1981), pp. 42-47.

3. Greenfield, W. M., "Capital Management: The Dilemma of Debt," Hospital Financial Management (March, 1981), pp. 24-25+.

4. Silvers, J. B. and Spitz, B., "The Nursing Home: Capital Formation and Funding," Hospital Financial Management (April, 1981), pp. 32-33+.

5. Weinstock, N. B. and Weil, T. P., "Hospital Capital Formation: Why More Difficulty Ahead?," Hospital Financial Management (August, 1981), pp. 28-30+.

6. Silvers, J. B., "Physicians, Hospitals and Capital: Competition and Confusion," Hospital Financial Management (August, 1981), p. 31.

7. Long, H., "Asset Choice and Program Selection in a Competitive Environment (Part 1)," Healthcare Financial Management (July, 1982), pp. 40+.

8. Long, H., "Asset Choice and Program Selection in a Competitive Environment (Part 2)," Healthcare Financial Management (August, 1982).

9. Whitney, J., "Hospital Philanthropy: Strengthening the Financial Base of Nonprofit Hospitals," Health Care Management Review (Spring, 1981), pp. 19-33.

10. Cleverley, W. O., "Valuation: Its Impact on Accounting Measures of Income and Return on Capital," Paper presented at the 5th Annual Duke University Accounting Symposium, May, 1982.

11. Long, H. W., "Financing Decisions in the Health Care Industry: The Future," Paper presented at the AUPHA Conference on Health Care Financial Management, Cleveland, Ohio, March 26 and 27, 1982.

12. Bisbee, G. E., "The Management of Nonprofit Hospitals--Challenges and Opportunities in the 1980's," Paper presented at the AUPHA Conference on Health Care Financial Management, Cleveland, Ohio, March 26 and 27, 1982.

13. Vraciu, R. A., "The Health Care System--Evolving Investor-Owned Sector," Paper presented at the AUPHA Conference on Health Care Financial Management, Cleveland, Ohio, March 26 and 27, 1982.

- Session Fifteen: Final Exam

Department of Health Systems Management
Tulane University

Setting: School of Public Health.

Degree: MPH with approximately 60 students and an MPH/MBA with about 20 students.

Alternative Tracks:
Students in the MPH program may concentrate in either management or policy analysis.

Financial Management Prerequisites:
There are no prerequisites for the financial management component of the MPH or MPH/MBA programs.

Currently Offered Financial Management Courses:
Financial Accounting

Managerial Accounting

Public Budeting

Financial Management as Applied to Health Systems

Simulation Game in Financial Management

Managerial Accounting for Hospitals

Legal and Financial Issues in Corporate Organization and Reorganization

Introductory Level Accounting and Financial Management Courses:
Students in the policy track must take at least the three courses (nine semester hours) listed above, and those in the management track must take at least four courses (12 semester hours), the above three, and "Financial Management as Applied to Health Systems." The MPH/MBA students are also required to take these four courses as well as their requirements from the School of Business.

Financial Management Requirements:
Students in the policy track must take at least the three courses (nine semester hours) listed above, and those in the management track must take at least four courses (12 semester hours), the above three, and "Financial Management as Applied to Health Systems." The MPH/MBA students are also required to take these four courses as well as their requirements from the School of Business.

Financial Management Course Loads:
All students take at least three courses in financial management and more than 80 percent of the students take "Financial Management as Applied to Health Systems."

DEPARTMENT OF HEALTH SYSTEMS MANAGEMENT
SCHOOL OF PUBLIC HEALTH & TROPICAL MEDICINE
TULANE UNIVERSITY
NEW ORLEANS, LOUISIANA

HSM 754
Financial Management of Health Systems

Professor Hugh W. Long
Second Semester 1979-1980

PURPOSE:

This course applies major areas of the basic theory of corporate finance to the health care sector. Lectures and readings are used to explore the concepts of valuation, working-capital management, third-party reimbursement, financial-asset management, real-asset acquisition, and divestment, leasing, risk management, capital structure, and capital acquisition as they apply to health care organizations; the financial implications of current events are integrated throughout. Principles of finance are illustrated through the use of numerical examples and cases.

OBJECTIVES:

Knowledge Objectives

To demonstrate a conceptual understanding of valuation, working-capital management, third-party reimbursement, financial-asset management, real-asset acquisition and divestment, leasing, risk management, capital structure, and capital acquisition.

Skill Objectives

To be able to explain financial management techniques and processes.

To be able to make critical evaluations of financial management techniques and processes.

To be able to manage, supervise, and evaluate persons performing financial management tasks.

Attitude Objectives

To demonstrate a willingness to approach financial decisions from a critical point of view.

To relate financial planning strategies to organizational behavior variables.

To demonstrate the positive relationship between fundamental financial success and quality of care.

To evaluate objectively the ideology of the voluntary health care institution.

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EVALUATION

The four broad categories noted below will each be evaluated in the context of conceptually correct and pragmatically effective fiscal management skills. Each category will receive approximately equal weight in the overall evaluation of each student.

I. Analytical Skills/Written Communication

Vehicles: Position Papers
Case Analyses
Examinations

II. Analytical Skills/Oral Communication

Vehicles: Class Participation
Class Presentations
Case Discussions

III. Application of Quantitative Knowledge

Vehicles: Problem Sets
Examinations

IV. Integrative Capacity--Combining All of the Above with Behavioral and Political Understanding and Skills

Vehicles: Case Discussions
Examinations

Course work will include the following items or activities in approximately the number and weights indicated for each:

	#	WEIGHT
Problems Sets	4	20%
Position Papers	3	15%
Written Case Analyses	2	25%
Class Participation (including case discussions)	(4)	10%
In-class, Open-book Examinations	2	30%
		100%

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ASSIGNMENT SHEET #1

Session #	Subject and References
1	Discussion of Course Organization and Objectives (Various Handouts)
	Lecture: Fiscal Management and the Health Care Industry--Some Terminology, History (through a glass, darkly), Reality, Judgment, and Prognosis
	Reading: Silvers--"Identity Crisis: Financial Management in Health" Berman and Weeks, The Financial Management of Hospitals (FMH)--Chapter 1 (pp. 1-16)
	Self-Study Review: Economics and Behavior--Macro and Micro Perspectives
	Readings: Fuchs--"Health Care and the United States Economic System--An Essay in Abnormal Physiology"
	Davis--"Economic Theories of Behavior in Nonprofit, Private Hospitals"
	Gifford and Anlyan--"The Role of the Private Sector in an Economy of Limited Health-Care Resources"
	Faltermayer--"Where Doctors Scramble for Patients' Dollars"
	Rosenstiel--"1977/1976 Revenues and Expenses"
	Reca--"Trends in Hospital Operations"
	Rate Controls/Supplement--"National Averages for United States Acute Care Hospitals 1977-1979"
2-3	Lecture/Discussion: Some Managerial Accounting--Cost, Profit, Volume Analysis with Contractual Reimbursement
	Readings: Silvers and Prahalad, Financial Management of Health Institutions (FMHI)--Chapter 3 (pp. 19-53)

Session #	Subject and References
2-3 (continued)	Joslen and Schinderle--"Does the Breakeven Point Still Mean Anything?"
	Schwartz--"Sounding Board: Conflicts of Interest in Fee for Service and in HMO's"
	Lecture/Discussion: Third Parties and Retrospective Payment Systems
	Readings: FMH--Chapter 4, 6, and 7 (pp. 63-99 and 123-196)
	Lemer et al.--"Medicare Technician's Forum: Reimbursement Based on 'Economic Cost'--What Other Choice is There?
	Evanston Hospital--"The Evolution of a Patient Charge"
	Assignment for Session #3: Ensure that you know how all of the numbers in "The Evolution of a Patient Charge" are calculated
	Assignment of Position Paper I (Due 02/05/80 at Session #5)
	References: Handout
	FMHI--Chapter 2 (pp. 7-17)
	FMH--Chapter 2 (pp. 17-33)
	Fund Accounting Self-Study Module
4	Lecture/Discussion: "Gaming" the Reimbursement System--"All is Fair...."
	Readings: FMH--Chapter 5 and 8 (pp. 100-122 and 197-237)
	Balachadran and Dittman--"Cost Allocation for Maximizing Hospital Reimbursement under Third Party Cost Contracts"
	HIM 15 Cover Sheet
	AHA Medicare and Medicaid Bulletin #47: Provider Reimbursement Review Board Decisions
	Arthur Young & Company--"Reimbursement Checklist"
	Assignment of Problem Set I (Due 02/12/80 at Session #7)

Session #	Subject and References
5	Position Paper I Due in Class Discussion: a. The Organizational Roles of Accounting and Finance b. Organizing the Financial Function Reading: FMH--Chapter 3 (pp. 34-57) References: Position Paper I FMH--Chapter 2 Silvers--"Identity Crisis" Handout: The Administrative Organization of Evanston Hospital Assignment of Position Paper II (Due 02/26/80 at Session #9)
6	Lecture: Some Further Vagaries, Stupidities, Frustrations, and Diversions as Discovered Exhibited, Felt, and Gamed by Young Professors, Blue Cross Plans, Institutional Providers, and Physicians, All Respectively (Subtitled: "Aren't Cap Rates Fun?" and "The Case of the Honest Patient and Honest Doctor--Vocabulary Building")
7	Problem Set I Due in Class and Will be Discussed
8	Continuation of Session #7 as Needed Lecture: The General Analytical Problem of Contribution Analysis with Some Extensions
9	Position Paper II Due in Class Conclusion of Lecture on Extensions of Contribution Analysis Assignment of Position III (Due 03/11/80 at Session #15)

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ASSIGNMENT SHEET #2

Session #	Subject and References
9	Lecture: The General Analytical Problem of Contribution Analysis with Some Extensions
	Position Paper II Due in Class
	Assignment of Position III (Due 03/11/80 at Session #15)
10	Conclusion of Lecture on Extensions of Contribution Analysis
11	Lecture/Discussion: Reimbursement as Taxation of Income--An Introduction to the Irrelevancy (?) of Being "Not-for-Profit"
	Readings: Boudreaux and Long, The Basic Theory of Corporate Finance (BTOCF)--Chapter 5 (pp. 68-90). Also feel free to review the material contained in Chapters 1-4 (pp. 4-63).
	Yoder--"Is Being Tax-Exempt Really Better?"
	Long and Silvers--"Medicare Reimbursement Is Federal Taxation of Tax-Exempt Providers" (to be passed out in class at close of session)
12-13	Lecture: The Adaptation of the BTOCF Cash Flow Model to the Health Care Provider
14	Lecture/Discussion: Private Sector Health Care Delivery--Making Money and/or Doing Good

Continued

Session #	Subject and References
14 cont.	Review: Davis--"Economic Theories of Behavior in Nonprofit, Private Hospitals"
	Readings: Drucker--"The Delusion of 'Profits'"
	Cleverley--"Profit and Growth: 3 Questions"
	American Hospital Association--"Statement--Financial Requirements of Health Care Institutions and Services" (1977,1979)
	Drebin--"Financial Information Systems: The Key to Hospitals' Survival"
	HEALTH/PAC West--"The Profit in Non-Profit Hospitals"
	Overlook Hospital--"Your Overlook Hospital" and "Overlook's Value to Summit"
	Bass and Wolfson--"Professional Courtesy is Obsolete"
	Long--"Valuation as a Criterion in Not-for-Profit Decision Making" (to be passed out in class at close of Session #14)
	Assignment of Problem Set II (Due 03/27/80 at Session #20)
	References: BTOCF--Section II, Chapter 13, and Appendix V.E. (pp. 68-138, 289-313, and 385-390)
	Readings: FMH--Chapter 17 (pp. 511-557)
	FMHI--Chapters 5-6 (pp. 147-170 and 195-205)
	Suver and Neumann--"Cost of Capital"
15	Position Paper III Due in Class
	Lecture: The BTOCF Cash Flow Model--A Comprehensive Review Using a Not-for-Profit Asset Acquisition Decision
	References: BTOCF--Chapters 1-13 and Appendix V.E. (pp. 4-313 and 385-390)

Session #	Subject and References
16	Lecture/Discussion: On the Rationale for Not-for-Profit Bottom Lines
	Review: American Hosptial Association--"Statement--Financial Requirements of Health Care Institutions and Services" (1977,1979)
	Long--"Valuation as a Criterion in Not-for-Profit Decision Making"
	Drucker--"The Delusion of 'Profits'"
	References: Provider Reimbursement Review Board Decision 79-D95 and Related Materials
17	Lecture/Discussion: More "Cash" Flows--What Do We Mean by "Dividends" and Receipts?
18	Discussion: More Managerial Accounting(?)--Budgets: Types and Uses
	Review: Drebin--"Financial Information Systems: The Key to Hospitals' Survival"
	Readings: FMH, Chapters 15,16, and 18 (pp. 387-510 and 558-580)
	FMHI, Chapter 4 (pp. 73-92)
	Argyris--Selections from "The Impact of Budgets on People"
	Bruton and Berkowitz--"Financial Management by Objectives in Hospitals"
	Griffith--"A Proposal for New Hospital Performance Measures"
	American Hospital Association--"Guidelines: State-Level Review and Approval of Budgets for Health Care Institutions"
	Holder--"Hospital Budgeting: State of the Art"

Session #	Subject and References
19	Case Discussion: Cook County Hospital (A) and Cook County Hospital (B) References: All Readings listed under Lesson #18
20	Problem Set II Due in Class and Will Be Discussed Readings and References: See those following "Assignment of Problem Set II" listed under Session #14 General Review of All Previous Material
21	Examination I (Open Book and Open Notes--Bring Your Syllabus to Class) References: All Previous
22	Assignment of Problem Set III (Due 04/15/80 at Session #25) Lecture/Discussion: Regulation of Asset Acquisition/Divestment, Financial Feasibility, and Economic Feasibility Readings: DHEW Regulations implementing Section 221 of P.L. 92-603 (Section 1122 of the Social Security Act)--Federal Register, Vol. 38, No. 218 (11/13/73 Part II), pp. 31380-31385. DHEW Regulations implementing Sections 1523 and 1532 of the Public Health Service Act (as amended by P.L. 93-641)--Federal Register, Vol. 42, No. 14 (01/21/77 Part II), pp. 4002-4031. Long and Capper--"Financial Analysis Methodology" Salkever and Bice--"The Impact of Certificate of Need Controls on Hospital Investment" Buck--"Should Planning Agencies Allocate Managers Instead of Beds?" DHEW Regulations implementing Section 1501 of the Public Health Service Act (as amended by P.L. 93-641)--Federal Register, Vol. 43, No. 60 (03/28/78 Part II), pp. 13040-13050.

Continued

Session #	Subject and References
22 cont.	DHEW Proposed Regulations implementing Sections 215, 1513, and 1532 of the Public Health Service Act (as amended by P.L. 93-641)--Federal Register, Vol. 43, No. 95 (05/16/78 Part VII), pp. 21274-21282.
	Cerrone--"Getting Involved in the Health Care Legislative Process"
23	Lecture/Discussion: Societal Investment in Health--The Case of A/New Jersey/76 Influenza Vaccine
	Readings: Hapgood--"Risk-Benefit Analysis"
	Cousins--"The Fallacy of Cost-Benefit Ratio"
	*Weinstein and Stason--"Foundations of Cost-Effectiveness Analysis for Health and Medical Practices"
	*Stason and Weinstein--"Allocation of Resources to Manage Hypertension"
	*Fein--"But, On the Other Hand: High Blood Pressure, Economics and Equity"
	Freeman et al.--"Economic Cost of Pulmonary Emphysema: Implications for Policy on Smoking and Health"
	Neuhauser and Lewicki--"What Do We Gain from the Sixth Stool Guaiac?"
	Schoenbaum, McNeil, and Kavet--"The Swine-Influenza Decision"
	Additional items from various news media sources will be passed out in class during Session #23.
24	Lecture/Discussion: Working Capital Management
	Readings/References: FMH--Chapters 9-14 (pp. 241-384)
	FMHI--pp. 27-47
	Cook--Instruments of the Money Market
	First Boston--Handbook of Securities of the United States Government and Federal Agencies

Continued

*Combined in a single handout.

Session #	Subject and References
24 cont.	Crews and Halonen--"Working Capital Management"
	Pearce--"Finding the Ideal Cash Level"
	Assignment of Written Case Analysis I--Farnsworth Community Hospital (Due in Class 04/22/80 at Session #27)
25	Problem Set III Due in Class. We Shall Attempt to Arrange an Additional (and Optional) Session to Discuss the Solution.
	Lecture/Discussion: The Investment Decision (1) Organizational NPV versus Societal Cost-Benefit (2) The Risk-Altering Asset Acquisition/ Divestment Decision (3) Directions for the 1980s
	Readings/References: BTOCF--Chapters 14-16 (pp. 314-375)
	Silvers--"Market Structure and Returns in the Hospital Sector"
	Long--"Investment Decision Making in the Health Care Industry: The Future"
26	Case Discussion: The Frank Renaut College
	References: AEA--"Report of Committe on Financial and Investment Policies"
	Crane--"Note on Spending Rules for Endowment Funds"
	Cyert, Excerpt (pp. 166-169) from The Management of Nonprofit Organizations (with Emphasis on Universities)
	The New Republic "Income, Wealth, and Inflation"
	Magarrell--"College Investments Outperform Market but Still Lose Ground to Inflation"
	Smith--"A Small College Scores Big in the Investment Game"
	AICPA Subcommittee on Health Care Matters--"Exposure Draft: Proposed Statement of Position on Modification of Reporting Practices Relating to Hospital-Related Organizations and Funds Held in Trust by Others"

Session #	Subject and References
27	Written Case Analysis I (Farnsworth Community Hospital) Due in Class
	Lecture/Discussion: Capital Structure and Capital Acquisition
	Case Discussion: Bond American/St. Joseph Hospital East
	Readings/References: BTOCF--Chapters 8-12, pp. 159-283
	FMHI--Chapter 7, pp. 223-245
	Lightle--"'70s See New Approaches to Capital Financing for Hospital"
	Oviatt and Pearson--"Captial Financing: Tax-Exempt Bonds Still Lead the Way"
	Review--Selections from "Debt Financing Becomes Key Source of Captial for Hospitals"
	Kidder, Peabody--"Review of Health-Care Finance"
	Walls--"Captial Financing for Hospitals"(on reserve)
	Silvers--"How Do Limits to Debt Financing Affect Your Hospital's Financial Status?"
	Simpson--"The Health Care Dilemma and Corporate Debt Capacity"
	S&P/Booz-Allen--"Evaluation of Future Hospital Capitalization"
	Henry and Roenfeldt--"Cost Analysis of Leasing Hospital Equipment"
	Toomey and Toomey--"Political Realities of Capital Formation and Capital Allocation"
	Assignment of Written Case Analysis II--Case To Be Announced (Due in Class 04/29/80 at Session #29)
28	Lecture/Discussion: Prospective Payment and Rate Setting/Review/ Regulation
	Continued

Session #	Subject and References
28 cont.	Readings: Dowling--"Prospective Reimbursement of Hospitals"
	Hitt--"Reimbursement System Must Recognize Real Costs"
	Feldstein and Goddeeris--"Alternatives in Hospital Reimbursement: A New Analysis"
	Review--Table: "Status of State Rate Regulation Programs"
	Fielding and Weiner--"Controlling Hospital Costs in Massachusetts"
	Lipson--"Antitrust Implications of Voluntary Rate Review"
29	Written Case Analsis II (Case To Be Announced) Due in Class
	Lecture/Discussion: Cost Containment and Cost Control
	(The Readings Represent a Sampling of Institutional Areas within the Industry)
	Readings re Hospitals: Schultz and Rose--"Can Hospitals Be Expected to Control Costs?"
	Thueson--"Hospitals' Programs and Progress in Cost Containment Reported"
	Trafford--"Inside Our Hospitals"
	Wall Street Journal--"Sick Hospitals"
	Feldstein--"Consequences of Hospital Controls"
	Califano--Letter to the Editor of The Wall Street Journal, April 16, 1979.
	Readings re Physicians: Eisenberg and Rosoff--"Physician Responsibility for the Cost of Unnecessary Medical Services"
	Ransberger--"Health Analysts Ask if Nation Can Afford More Physicians"
	Skipper et al.--"Physicians' Knowledge of Cost: The Case of Diagnostic Tests"

Continued

Session #	Subject and References
29 cont.	Nesbitt Interview--"What Doctors Can Do To Cut Medical Bills"
	Enthoven--Shattuck Lecture: "Cutting Cost Without Cutting the Quality of Care"
Readings re Clinical Laboratories:	Conn-"Clinical Laboratories: Profit Center, Production Industry or Patient-Care Resource?" with Rabkin editorial and subsequent correspondence
	Schorr--"Chronic Ailment--Laboratory Kickbacks to Doctors Persist Despite Federal and State Investigations"
Readings re HMOs:	Christianson and McClure--"Competition in the Delivery of Medical Care"
	Luft--"How Do Health Maintenance Organizations Achieve Their 'Savings'?--Rhetoric and Evidence" with Dorsey editorial and subsequent correspondence
	Lublin--"Seeking A Cure--Companies Fight Back Against Soaring Cost of Medical Coverage"
	Also Review (from Session #2-3) Schwartz--"Sounding Board: Conflicts of Interest in Fee for Service and in HMOs" with Luft and Lublin in between
References:	Current Cost Containment Legislative Proposals and Current Media Coverage Thereof
30	Lecture/Discussion: Course Review
	References: All Previous
	Final Examination Will Be Handed Out

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Financial Management of Health Systems — Second Semester 1979-1980

PARTIAL LIST OF TEXTS, ARTICLES, CASES, AND OTHER TEACHING MATERIALS
(Keyed to Session #)

Required Text

(1,2,3, 4,5,14, 18,24) Berman, Howard J., and Lewis E. Weeks, The Financial Management of Hospitals, 4th Edition, Health Administration Press, Ann Arbor Michigan, 1979. (FMH)

Supplemental Texts

(11-15. 25,27) Boudreaux, Kenneth J., and Hugh W. Long, The Basic Theory of Corporate Finance, Prentice-Hall, Inc., Englewood Cliffs, New Jersey, 1977. (BTOCF)

(24) Cook, Timothy Q. (ed.), Instruments of the Money Market, Federal Reserve Bank of Richmond (Virginia), 1977. (IMM)

(24) Handbook of Securities of the United States Government and Federal Agencies, 28th Edition, The First Boston Corporation, New York, 1978. (HSUSG)

(2,3,14, 18,24,27) Silvers, J. B., and C. K. Prahalad, Financial Management of Health Institutions, Spectrum Publications, Inc., Flushing, New York, 1974. (FMHI)

Articles

(0) Administrative Briefs, Vol. X., No. 2 (April 1975), "Keep It Simple", pp. 1-5.

(18) Argyris, Chris, "Selections from 'The Impact of Budgets on People,'" reprinted in Organizations: Structure and Behavior, Joseph A. Litterer, editor, John Wiley and Sons, Inc., New York, 1964.

(4) Balachadran, V., and David A. Dittman, "Cost Allocation for Maximizing Hospital Reimbursement under Third Party Cost Contracts," Health Care Management Review, Vol. 3, No. 2 (Spring 1978), pp. 61-70.

(14) Bass, Lee W., and Jerome H. Wolfson, "Professional Courtesy Is Obsolete," The New England Journal of Medicine, Vol. 299, No. 14 (October 5, 1978), pp. 772-774, and subsequent correspondence.

(18) Bruton, Peter W., and Stephen A. Berkowitz, "Financial Management by Objectives in Hospitals," Health Care Management Review, Vol. 3, No. 2 (Spring 1978), pp. 25-32.

(22) Buck, Charles R., Jr., "Sounding Board: Should Planning Agencies Allocate Managers Instead of Beds?" The New England Journal of Medicine, Vol. 299, No. 15 (October 12, 1978), pp. 830.

(29) Califano, Joseph A. Jr., "Letter to the Editor," The Wall Street Journal, April 16, 1979, p. 21.

- Cassell, Eric J., "The Limits of Modern Medicine," The Wall Street Journal, August 2, 1977, editorial page.

(22) Carrone, Robert, "Getting Involved in the Health Care Legislative Process," Health Care Review, Vol. 8, No. 6 (July/August 1977), pp. 1-4.

(29) Christianson, Jon B., and Walter McClure, "Competition in the Delivery of Medical Care," The New England Journal of Medicine, Vol. 301m Bi 15 (October 11, 1979), pp. 812-818, and subsequent correspondence.

(14) Cleverley, William O., "Profit and Growth: 3 Questions," Hospital Financial Management, January 1978, pp. 22-28.

(29) Conn, Rex B., "Clinical Laboratories: Profit Centers, Production Industry, or Patient-Care Resource?" The New England Journal of Medicine, Vol. 298, No. 8 (February 23, 1978), pp. 422-427, plus editorial comment by Mitchell T. Rabkin, pp. 454-455, and subsequent correspondence.

- Cousins, Norman, "Anatomy of an Illness (as Perceived by the Patient)," The New England Journal of Medicine, December 23, 1976, pp. 1458-1463, with commentary by F. J. Ingelfinger, "Listen: The Patient--Once Again," op. cit,. pp. 1478-1479.

(23) _____, "The Fallacy of Cost-Benefit Ratio," Saturday Review, April 14, 1979, p.8.

(24) Crews, James C., and Robert J. Halonen, "Working Capital Management," Hospital Administrative Currents, Vol. 22, No. 3 (April-May 1978).

(1, 14) Davis, Karen, "Economic Theories of Behavior in Nonprofit, Private Hospitals," Economic and Business Bulletin (Temple University), Vol. 24, No. 2 (Winter 1972), pp. 1-13.

(28) Dowling, William L., "Prospective Reimbursement of Hospitals" Inquiry, Vol. XI, No. 3 (September 1974), pp. 163-180.

(14,18) Drebin, Martin E., "Financial Information Systems: The Key is Hospitals' Survival," Hospital, J.A.H.A., Vol. 52. No. 12 (June 16, 1978), pp. 88-90.

(14,16) Drucker, Peter F., "The Delusion of 'Profits,'" The Wall Street Journal, February 5, 1975, p. 10.

(29) Eisenberg, John M., and Arnold J. Rosoff, "Physician Responsibility for the Cost of Unnecessary Medical Services," The New England Journal of Medicine, Vol 299, No. 2 (July 13, 1978), pp. 76-80.

(29) Enthoven, Alain C., "Shattuck Lecture--Cutting Cost Without Cutting the Quality of Care," The New England Journal of Medicine, Vol. 298, No. 22 (June 1, 1978), pp. 1229-1238.

(1) Faltermayer, Edmund, "Where Doctors Scramble for Patients' Dollars," Fortune, November 6, 1978, pp. 114-120.

(29) Feldstein, Martin, "Consequences of Hospital Controls," The Wall Street Journal, April 12, 1979, p. 24.

(28) Feldstein, Paul J., and John Godeeris, "Alternatives in Hospital Reimbursement: A New Analysis," paper commissioned by the Council of Community Hospitals, 1976. An abridged version of this paper appears as "Payment for Hospital Services: Objectives and Alternatives," Health Care Management Review, Vol. 2, No. 4 (Fall 1977), pp. 7-22.

(28) Fielding, Jonathan E., and Stephen Weiner, "Controlling Hospital Costs in Massachusetts," The New England Journal of Medicine, Vol. 299, No. 22 (November 30, 1978), pp. 1244-1251.

- Forbes, "Physician, Heal Thyself...Or Else!" October 1, 1977, pp. 40-46.

(23) Freeman, Robert A., et al., "Economic Cost of Pulmonary Emphysema: Implications for Policy on Smoking and Health," Inquiry, Vol. XIII, No. 1 (March 1976), pp. 15-21.

(1) Fuchs, Victor R., "Health Care and the United States Economic System--An Essay in Abnormal Physiology," The Milbank Memorial Fund Quarterly, Vol. 50, No. 2, Part 1 (April 1972), pp. 211-237.

(3) Garbarczyk, Walter J., "Should Hospital Financial Statements Continue to Apply Fund Accounting Principles?" Hospitals, J.A.H.A., Vol. 52, No. 21 (November 1, 1978), pp. 49-50.

(1) Gifford, James F. Jr., and William F. Anlyan, "Sounding Board: The Role of the Private Sector in an Economy of Limited Health-Care Resources," The New England Journal of Medicine, Vol. 300, No. 14 (April 5, 1979), pp. 790-793.

(18) Griffith, John R., "A Proposal for New Hospital Performance Measures," Hospital & Health Services Administration, Vol. 23, No. 2 (Spring 1978), pp. 60-84.

(23) Hapgood, Fred, "Risk-Benefit Analysis: Putting a Price on Life," The Atlantic, Vol. 243, No. 1 (January 1979). pp. 33-38.

(27) Henry, James B., and Rodney L. Roenfeldt, "Cost Analysis of Leasing Hospital Equipment," Inquiry, Vol. XV, No. 1 (March 1978), pp. 33-37.

(28) Hitt, David H., "Reimbursement System Must Recognize Real Costs," Hospitals, J.A.H.A., Vol. 51, (January 1, 1977), pp. 47-51 and (January 16, 1977), pp. 69-77.

(18) Holder, William W., Hospital Budgeting: State of the Art," Hospital & Health Services Administration, Vol. 23, No. 2 (Spring 1978), pp. 51-59.

(2,3) Joslen, R.A., and David A. Schinderle, "Does the Breakeven Point Still Mean Anything?" Hospital Financial Management, November 1976, pp. 32-36.

(14) Kim, Seung H., and Homer H. Schmitz, "Micro/Macro Cost-Benefit Analyses Prove New Data System's Value to Hospital, Community," Hospital Financial Management, October 1975, pp. 48-53.

(2,3) Lemer, Robert S., Marion D. Davis, and Gary W. Reicherzer, "Medicare Technician's Forum: Reimbursement Based on 'Economic Cost,' What Other Choice is There?" Review, Vol 8, No. 1 (February/March 1975), pp. 52-54.

(27) Lightle, Mary Alice, "'70s see New Approaches to Capital Financing for Hospitals," Hospitals, J.A.H.A., Vol. 52, No. 12, (June 16, 1978), pp. 135-141.

(28) Lipson, Stephen H., "Antitrust Implications of Voluntary Rate Review," Hospitals & Health Services Administration,Vol. 24, No. 1 (Winter 1979), pp. 93-101.

(14,16) Long, Hugh W., "Valuation as a Criterion in Not-for-Profit Decision Making," Health Care Management Review, Vol. 1, No. 3 (Summer 1976), pp. 34-52.

(25) _____, "Investment Decision Making in the Health Care Industry: The Future," Health Services Research, Vol. 14, No. 3 (Fall 1979), pp. 183-205.

(11) _____, and J.B. Silvers, "Medicare Reimbursement is Federal Taxation of Tax-Exempt Providers," Health Care Management Review, Vol. 1., No. 1 (Winter 1976), pp. 9-23.

(29) Lublin, Joann S., "Seeking a Cure--Companies Fight Back Against Soaring Cost of Medical Coverage," The Wall Street Journal, May 10, 1978, pp. 1 ff.

(29) Luft, Harold S., "How Do Health Maintenance Organizations Achieve Their 'Savings'?--Rhetoric and Evidence," The New England Journal of Medicine, Vol. 298, No. 24 (June 15, 1978), pp. 133601343, plus editorial comment by Joseph L. Dorsey, pp. 1360, and subsequent correspondance.

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